

Hearing Date And Time: February 25, 2010 at 10:00 a.m. (prevailing Eastern time)

Response Date And Time: February 18, 2010 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
-----	x	

REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 503(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN ADMINISTRATIVE EXPENSE (A) SEVERANCE CLAIMS, (B) BOOKS AND RECORDS CLAIMS, (C) DUPLICATE CLAIMS, (D) EQUITY INTERESTS, (E) PREPETITION CLAIMS, (F) INSUFFICIENTLY DOCUMENTED CLAIMS, (G) PENSION, BENEFIT, AND OPEB CLAIMS, (H) WORKERS' COMPENSATION CLAIMS, AND (I) TRANSFERRED WORKERS' COMPENSATION CLAIMS, (II) MODIFY AND ALLOW CERTAIN ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS, AND (III) ALLOW CERTAIN ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS

("FORTY-THIRD OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (the "Forty-Third Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). The Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order") on January 25, 2009, and the order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No. 14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a

supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii) procedures for re-soliciting votes on the Modified Plan. This Court entered an order approving the Modified Plan (Docket No. 18707) on July 30, 2009.

4. On October 6, 2009, the Debtors substantially consummated the Modified Plan, the Effective Date¹ occurred, and the transactions under the Master Disposition Agreement and related agreements closed. In connection therewith, DIP Holdco LLP (subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), as assignee of DIP Holdco 3 LLC, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC, a Delaware limited liability company, and Steering Solutions Services Corporation, a Delaware corporation, acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration, including, without limitation, the disposition of certain retained assets and payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of these chapter 11 cases.

5. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

¹ Capitalized terms used but not defined in this Objection have the meanings ascribed to them in the Modified Plan.

6. The statutory predicates for the relief requested herein are sections 503(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Administrative Claims Bar Dates

7. Pursuant to Article 10.2 of the Modified Plan and paragraph 38 of the Order (A)(I) Approving Modifications To Debtors' First Amended Plan Of Reorganization (As Modified) And Related Disclosures And Voting Procedures And (II) Setting Final Hearing Date To Consider Modifications To Confirmed First Amended Plan Of Reorganization And (B) Setting Administrative Expense Claims Bar Date And Alternative Transaction Hearing Date entered June 16, 2009 (Docket No. 17032) (the "Modification Procedures Order"), this Court established July 15, 2009 (the "July 15 Bar Date") as the bar date for asserting a claim for an administrative expense under section 503(b)(1) of the Bankruptcy (each, an "Administrative Claim") for the period from the commencement of these cases through June 1, 2009.² On or before June 20, 2009, in accordance with the Modification Procedures Order, the Debtors caused Kurtzman Carson Consultants LLC ("KCC"), the claims and noticing agent in these chapter 11 cases, and Financial Balloting Group LLC, the noticing and voting agent in these chapter 11 cases, or their agents to transmit with the resolicitation materials in connection with the Modified Plan a Notice Of Bar Date For Filing Proofs Of Administrative Expense describing the procedures for asserting an Administrative Claim.

8. In addition, Articles 1.5 and 10.5 of the Modified Plan establish 30 days after the Effective Date (as defined in the Modified Plan) (the "Post-Emergence Bar Date") as the

² On July 15, 2009, this Court entered the Stipulation And Agreed Order Modifying Paragraph 38 Of Modification Procedures Order Establishing Administrative Expense Bar Date (Docket No. 18259) to require parties to submit an Administrative Expense Claim Form for Claims for the period from the commencement of these cases through May 31, 2009 rather than through June 1, 2009.

bar date for asserting an Administrative Claim for the period between June 1, 2009 and the Effective Date, unless otherwise ordered by this Court.³ Because the Effective Date was October 6, 2009, the Post-Emergence Bar Date is November 5, 2009. On or before October 6, 2009, in accordance with the Modified Plan, the Reorganized Debtors caused KCC to transmit to all parties identifying themselves as creditors of the Reorganized Debtors, as well as those holding equity interests in the Reorganized Debtors, a Notice Of (A) Order Approving Modifications To First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession And (B) Occurrence Of Effective Date. The notice described, among other things, the procedures for asserting an Administrative Claim arising between June 1, 2009 and the Effective Date.

9. On or before June 22, 2009, the Debtors published the notice of the July 15 Bar Date in the Detroit News & Free Press, the New York Times (National Edition), the Wall Street Journal (National, Europe, and Asian Editions), and USA Today (Worldwide Edition) and electronically through posting on the then-current Delphi Legal Information Website.

10. In these cases, 3,216 proofs of administrative expense (the "Proofs of Administrative Expense") have been filed against the Debtors and the Reorganized Debtors. The Reorganized Debtors have filed three omnibus objections to Administrative Claims. After hearing these omnibus objections, this Court disallowed and expunged approximately 1,507 Administrative Claims. In addition, the hearings with respect to 24 Administrative Claims were adjourned pursuant to the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order (each as defined below).

³ Professional Claims are not subject to the Post-Emergence Bar Date and are instead subject to the provisions of Article 10.3 of the Modified Plan.

11. On July 31, 2009, the Debtors filed a Motion Pursuant To 11 U.S.C. §§ 105(a) And 503(b) For Order Authorizing Debtors To Apply Claims Objection Procedures To Administrative Expense Claims (the "Administrative Claims Procedures Motion"), in which the Debtors requested that certain claims objection procedures set forth in the Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims entered by this Court on December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") be applied to the adjudication of Administrative Claims. On October 22, 2009, this Court entered an order granting the Administrative Claims Procedures Motion (Docket No. 18998) (the "Administrative Claims Objection Procedures Order").

12. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests" Modified Plan, art. 9.6.

13. By this Objection, the Reorganized Debtors are objecting to 876 Proofs of Administrative Expense, all of which are set forth by Claimant in alphabetical order on Exhibit M hereto and cross-referenced by proof of administrative expense number and basis of objection. Exhibit L hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits J and K hereto.

Relief Requested

14. By this Objection, the Reorganized Debtors seek entry of an order pursuant to section 503(b) of the Bankruptcy Code and Bankruptcy Rule 3007(a) disallowing and expunging (a) the Administrative Claims set forth on Exhibit A hereto that were filed by claimants

asserting liabilities for severance payments for which the Reorganized Debtors are not liable, (b) the Administrative Claims set forth on Exhibit B hereto because such Administrative Claims assert liabilities and dollar amounts that are not reflected on the Reorganized Debtors' books and records,⁴ in most cases because such Administrative Claims have been satisfied in the ordinary course of business, (c) the Administrative Claims set forth on Exhibit C hereto because they are duplicative of other Administrative Claims, (d) the Administrative Claims set forth on Exhibit D hereto because each such Administrative Claim was filed by a holder of Delphi Corporation common stock solely on account of such holder's stock holding, (e) the Administrative Claims set forth on Exhibit E hereto because each such purported Administrative Claim arose prior to the Petition Date and therefore does not qualify as an Administrative Claim under section 503(b)(1) of the Bankruptcy Code, (f) the Administrative Claims set forth on Exhibit F hereto because such Administrative Claim contains insufficient documentation in support of the Administrative Claim asserted, (g) the Administrative Claims set forth on Exhibit G hereto for liabilities owing in connection with the Debtors' employee benefit programs, pension plans, and other post-employment benefits programs because the Reorganized Debtors are not liable for such Administrative Claims, (h) the Administrative Claim set forth on Exhibit H hereto because it was asserted by an individual employee of the Debtors for workers' compensation benefits not reflected on the Reorganized Debtors' books and records, and (i) the Administrative Claims set forth on Exhibit I hereto because they were asserted by individual current or former employees of the Debtors for workers' compensation claims that were transferred to the GM Buyers (as defined in the Master Disposition Agreement) pursuant to the Master Disposition Agreement.

⁴ Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

15. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing the Administrative Claims set forth on Exhibit J hereto that were filed by former employees asserting liabilities for severance payments arising from employment agreements with the Debtors. The amounts asserted in such Administrative Claims are overstated. The Reorganized Debtors propose to modify and allow each such Administrative Claim so that the modified and allowed amounts and class and the Debtor against which each such Claim is asserted matches the Reorganized Debtors' books and records. The allowed amounts of each such Administrative Claim will be distributed pursuant to the terms of the employment agreement giving rise to such Administrative Claim.

16. Finally, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 allowing the Claims set forth on Exhibit K hereto filed by former employees asserting liabilities for severance payments arising from employment agreements with the Debtors. The amounts asserted in such Administrative Claims match the Reorganized Debtors' books and records. The allowed amounts of each such Administrative Claim will be distributed pursuant to the terms of the employment agreement giving rise to such Administrative Claim.

Objections To Claims

C. Severance Claims

17. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Debtors assert liabilities or dollar amounts for severance benefits that are not owing pursuant to the Reorganized Debtors' books and records because the claimants asserting such Administrative Claims are not owed any severance payments by the Reorganized Debtors (the "Severance

Claims"). Accordingly, the Reorganized Debtors believe that the parties asserting Severance Claims are not creditors of the Debtors.

18. Set forth on Exhibit A hereto are the Severance Claims that the Reorganized Debtors have identified as Claims for which the Debtors are no longer liable and should be disallowed and expunged. If this Court does not disallow and expunge any of the Severance Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Severance Claims at a later date on any basis whatsoever.

19. Accordingly, the Reorganized Debtors (a) object to the Severance Claims and (b) seek entry of an order disallowing and expunging the Severance Claims in their entirety.

D. Books And Records Claims

20. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Debtors assert liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business (the "Books And Records Claims"). Accordingly, the Reorganized Debtors believe that the parties asserting Books And Records Claims are not creditors of the Debtors.

21. The burden is on the claimant asserting an Administrative Claim to prove by a preponderance of evidence that the allowance of the Administrative Claim is justified. See In re United States Lines, Inc., 103 B.R. 427, 430 (Bankr. S.D.N.Y. 1989); In re National Steel Corp. et al., 316 B.R. 287, 300 (Bankr. N.D. Ill. 2004); Solow v. American Airlines (In re Midway Airlines), 221 B.R. 411, 446 (Bankr. N.D. Ill. 1998); In re Alumni Hotel Corp., 203 B.R. 624, 630 (Bankr. E.D. Mich. 1996). Because the holders of Books and Records Claims have failed to do this, their Books and Records Claims should be disallowed and expunged.

22. Set forth on Exhibit B hereto are the Books And Records Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable and which Claims should be disallowed and expunged. If this Court does not disallow and expunge any of the Books And Records Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Books And Records Claims at a later date on any basis whatsoever.

23. Accordingly, the Reorganized Debtors (a) object to the Books And Records Claims and (b) seek entry of an order disallowing and expunging the Books And Records Claims in their entirety.

E. Duplicate Claims

24. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Reorganized Debtors in fact assert duplicative Administrative Claims (each, a "Duplicate Claim") for a single liability. In some instances, these Duplicate Claims arose when a Claimant filed Proofs of Administrative Expense against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Reorganized Debtors reviewed the Proofs of Administrative Expense and the supporting documentation provided in those Proofs of Administrative Expense to determine which duplicate claim should be the surviving claim. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Reorganized Debtors wish to eliminate the Duplicate Claims.

25. Set forth on Exhibit C hereto is a list of Administrative Claims that the Reorganized Debtors have identified as Duplicate Claims. For each Duplicate Claim, Exhibit C classifies a Proof of Administrative Expenses either as a "Claim To Be Expunged" or as a "Surviving Claim." The Surviving Claims reflect the classifications of the liabilities as reflected on the Reorganized Debtors' books and records. The Reorganized Debtors request that the

Administrative Claims marked as "Claims To Be Expunged" on Exhibit C be disallowed and expunged. With respect to the Administrative Claims on Exhibit C marked as Surviving Claims, the Reorganized Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit C, however, does not reflect any view by the Reorganized Debtors as to the ultimate validity of any such Administrative Claims. The Reorganized Debtors therefore expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever.

26. Accordingly, the Reorganized Debtors (a) object to the Duplicate Claims and (b) seek entry of an order disallowing and expunging the Duplicate Claims in their entirety.

F. Equity Interests

27. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Reorganized Debtors represent proofs of interest that were filed by or on behalf of holders of common stock in Delphi Corporation (the "Equity Interests"). The Debtors caused KCC to serve notice of the July 15 Bar Date on holders of Delphi Corporation common stock to ensure that holders of stock who wished to assert administrative claims against any of the Reorganized Debtors that were not based solely upon their ownership of Delphi Corporation common stock would be afforded the opportunity to file such claims in these chapter 11 cases. The ownership of Delphi Corporation common stock constitutes an equity interest in Delphi Corporation, but does not constitute an Administrative Claim arising under section 503(b)(1) of the Bankruptcy Code.

28. Identified on Exhibit D are Equity Interests for which the Reorganized Debtors have no administrative claim liability. The Reorganized Debtors therefore seek to have these Administrative Claims disallowed and expunged. Accordingly, the Reorganized Debtors (a)

object to the Equity Interests and (b) seek entry of an order disallowing and expunging the Equity Interests in their entirety.

G. Prepetition Claims

29. During the Reorganized Debtors' review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Reorganized Debtors assert liabilities or dollar amounts in connection with claims arising prior to the Petition Date that are not properly classified as administrative expenses for the purposes of section 503(b)(1) of the Bankruptcy Code (the "Prepetition Claims"). Set forth on Exhibit E hereto are the Prepetition Claims that the Reorganized Debtors have identified as arising before the Petition Date and for which the Reorganized Debtors have no administrative liability. Accordingly, the Reorganized Debtors (a) object to the Prepetition Claims and (b) seek entry of an order disallowing and expunging the Prepetition Claims in their entirety.

H. Insufficiently Documented Claims

30. During their review of the Proofs of Administrative Expense, the Reorganized Debtors discovered that certain Administrative Claims did not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claims"). This deficiency in documentation has made it impossible for the Debtors to meaningfully review the asserted Administrative Claims.

31. The burden is on the claimant asserting an Administrative Claim to prove by a preponderance of evidence that the allowance of the Administrative Claim is justified. See In re United States Lines, Inc., 103 B.R. at 430; In re National Steel Corp. et al., 316 B.R. at 300; Solow v. American Airlines (In re Midway Airlines), 221 B.R. at 446; In re Alumni Hotel Corp., 203 B.R. at 630. Because the holders of Insufficiently Documented Claims have failed to do this, their Insufficiently Documented Claims should be disallowed and expunged.

32. Set forth on Exhibit F hereto are the Insufficiently Documented Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable and which Claims should be disallowed and expunged. If this Court does not disallow and expunge any of the Insufficiently Documented Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Insufficiently Documented Claims at a later date on any basis whatsoever.

33. Accordingly, the Reorganized Debtors (a) object to the Insufficiently Documented Claims and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Claims in their entirety.

I. Pension, Benefit, And OPEB Claims

34. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Reorganized Debtors assert liabilities or dollar amounts in connection with pension plans, employee benefit programs, and/or post-retirement benefit programs that are not owing by the Reorganized Debtors.

35. Pension Liabilities. First, certain Proofs of Administrative Expense assert liabilities or dollar amounts (the "Pension Liabilities") in connection with the following pension plans: the Delphi Hourly-Rate Employees Pension Plan, the Delphi Retirement Program for Salaried Employees, the Delphi Mechatronic Systems Retirement Program, the ASEC Manufacturing Retirement Program, the Packard-Hughes Interconnect Bargaining Retirement Plan, and the Packard-Hughes Interconnect Non-Bargaining Retirement Plan (together, the "Pension Plans"). Each of these Pension Plans is a single-employer, defined benefit plan covered by Title IV of Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 29 U.S.C. §§ 1301 et seq. Such Administrative Claims are not owing by the Reorganized Debtors. These Administrative Claims are not enforceable against the Reorganized Debtors because the Pension

Plans are separate legal entities distinct from the Reorganized Debtors. See In re Springfield Furniture, Inc., 145 B.R. 520, 528 (Bankr. E.D. Va. 1992) (holding that defined benefit pension plan and trust holding assets of plan are separate and distinct legal entities and thus "the assets of the Trust (and Plan) are not assets of the debtors' bankruptcy estate"). The Pension Plans – not the Reorganized Debtors – are obligated to pay benefits to Pension Plan participants, so any Administrative Claims arising from the Pension Plans are Administrative Claims against the Pension Plans rather than the Reorganized Debtors.

36. In addition, to the extent that any of the Pension Plans is terminated, under ERISA, the Pension Benefit Guaranty Corporation has the sole and total right to recover against employers for pension plan underfunding. The participants have no right to make claims against the Reorganized Debtors for benefits under terminated plans. See 29 U.S.C. § 1362; see also United Steelworkers of Amer. v. United Eng'g, Inc., 52 F.3d 1386, 1390 (6th Cir. 1995); Int'l Ass'n of Machinists and Aerospace Workers v. Rome Cable Corp., 810 F. Supp. 402 (N.D.N.Y. 1993); In re Lineal Group, Inc., 226 B.R. 608 (Bankr. M.D. Tenn. 1998).

37. Benefit Liabilities. Second, certain Proofs of Administrative Expense assert liabilities or dollar amounts in connection with employee benefits, including but not limited to commissions, vacation, sick leave, and/or employee benefit contributions (collectively, the "Benefit Liabilities"), that are not owing by the Reorganized Debtors because such liabilities have already been satisfied by the Reorganized Debtors.

38. OPEB Liabilities. Third, certain Proofs of Administrative Expense assert liabilities or dollar amounts (a) on account of certain employee benefit plans and programs that provided post-retirement health and life insurance benefits ("Salaried OPEB") to salaried retirees and their surviving spouses that are not owing by the Reorganized Debtors because Salaried

OPEB is terminable at will and does not give rise to a right to payment (the "Salaried OPEB Liabilities") or (b) on account of certain employee benefit plans and programs that provided post-retirement health and life insurance benefits ("Hourly OPEB") to hourly retirees and their surviving spouses that are not owing by the Reorganized Debtors because on September 26, 2008, the Debtors received the consent of certain of their labor unions to discontinue Hourly OPEB (the "Hourly OPEB Liabilities" and together with Salaried OPEB Liabilities, the "OPEB Liabilities").

39. This Court has previously determined that the Debtors' Salaried OPEB was not vested and was provided on an at will basis. See Final Order Under 11 U.S.C. §§ 105, 363 (b)(1), 1108, And 1114 (d) (I) Confirming Reorganized Debtors' Authority to Terminate Employer-Paid Post-Retirement Health Care Benefits And Employer-Paid Post-Retirement Life Insurance Benefits For Certain (a) Salaried Employees And (b) Retirees And Their Surviving Spouses And (II) Amending Scope And Establishing Deadline For Completion Of Retirees' Committee's Responsibilities, dated March 11, 2009 (Docket No. 16448) (the "Final OPEB Termination Order").⁵

40. The cancellation of a benefit provided on an at will basis does not give rise to a "claim" as defined in section 101(5) of the Bankruptcy Code because the retiree has no "right to payment." See, e.g., In re Ionosphere Clubs, Inc., 134 B.R. 515, 519 n. 4 (Bankr. S.D.N.Y. 1991) (noting that terminating plans which are terminable at will gave rise to no claims whatsoever); In re Wellman, Inc., No. 08-10595, slip op. at 6 (Bankr. S.D.N.Y. Jan. 23, 2009) (sustaining debtors' objection to disallow portion of claims for modified severance benefits that

⁵ "The Debtors' Salaried OPEB benefits have not vested and the Debtors have reserved the right to modify or terminate Salaried OPEB benefits." Final OPEB Termination Order at ¶ 2.

exceeded amounts owed under amended severance plan, reasoning that because old severance plan was terminable at will, claims under old severance plan were not enforceable).

41. Set forth on Exhibit G hereto are the Administrative Claims asserting Pension Liabilities, Benefit Liabilities, and/or OPEB Liabilities (the "Pension, Benefit, And OPEB Claims"), which the Reorganized Debtors have identified as Administrative Claims for which the Reorganized Debtors have no administrative liability. If this Court does not disallow and expunge the Pension, Benefit, And OPEB Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Pension, Benefit, And OPEB Claims at a later date on any basis whatsoever.

42. Accordingly, the Reorganized Debtors (a) object to the Pension, Benefit, And OPEB Claims and (b) seek entry of an order disallowing and expunging the Pension, Benefit And OPEB Claims in their entirety.

J. Workers' Compensation Claim

43. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that a certain Administrative Claim was filed by an individual employee of the Debtors for workers' compensation benefits that asserts liabilities that are not owing pursuant to the Reorganized Debtors' books and records (the "Workers' Compensation Claim"). Accordingly, the Reorganized Debtors believe that the individual asserting the Workers' Compensation Claim is not a creditor of the Debtors.

44. The burden is on the claimant asserting an Administrative Claim to prove by a preponderance of evidence that the allowance of the Administrative Claim is justified. See In re United States Lines, Inc., 103 B.R. at 430; In re National Steel Corp. et al., 316 B.R. at 300; Solow v. American Airlines (In re Midway Airlines), 221 B.R. 411 at 446; In re Alumni Hotel

Corp., 203 B.R. 624 at 630. Because the holder of the Workers' Compensation Claims has failed to do this, the Workers' Compensation Claim should be disallowed and expunged.

45. Set forth on Exhibit H hereto is the Workers' Compensation Claim that the Reorganized Debtors have identified as an Administrative Claim for which the Debtors are not liable and which Claim should be disallowed and expunged. If this Court does not disallow and expunge the Workers' Compensation Claim in full, the Reorganized Debtors expressly reserve all of their rights to further object to the Workers' Compensation Claim at a later date on any basis whatsoever.

46. Accordingly, the Reorganized Debtors (a) object to the Workers' Compensation Claim and (b) seek entry of an order disallowing and expunging the Workers' Compensation Claim in its entirety.

K. Transferred Workers' Compensation Claims

47. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims were filed by individual current or former employees for workers' compensation benefits that assert liabilities that have been assumed by the GM Buyers pursuant to the Master Disposition Agreement (the "Transferred Workers' Compensation Claims"). Accordingly, the Reorganized Debtors believe that the individuals asserting Transferred Workers' Compensation Claims are not creditors of the Debtors.

48. Pursuant to section 2.2.1 and schedule 1.1.A of the Master Disposition Agreement, the GM Buyers assumed, among other things, certain "Assumed Administrative Liabilities" with respect to the assets that the GM Buyers acquired under the Master Disposition Agreement. Such assumed liabilities include, among other things, short-term and long-term workers' compensation claims asserted by employees who become Transferred U.S. Hourly Employees or Transferred U.S. Salaried Employees (as such terms are defined in the Master

Disposition Agreement) of the GM Buyers. The GM Buyers – not the Reorganized Debtors – are responsible for the liabilities asserted in the Transferred Workers' Compensation Claims.

49. Set forth on Exhibit I is a list of the Transferred Workers' Compensation Claims for which the Debtors are not liable and which Claims should be disallowed and expunged. If this Court does not disallow and expunge any of the Transferred Workers' Compensation Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Transferred Workers' Compensation Claims at a later date on any basis whatsoever.

50. Accordingly, the Reorganized Debtors (a) object to the Transferred Workers' Compensation Claims and (b) seek entry of an order disallowing and expunging the Transferred Workers' Compensation Claims in their entirety.

L. Modified Severance Claims

51. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Debtors assert liabilities or dollar amounts for severance benefits arising from employment agreements with the Debtors in which the amounts asserted in such Administrative Claims (the "Modified Severance Claims") are overstated. The Reorganized Debtors propose to (a) modify and allow each Modified Severance Claim so that the modified and allowed amounts and class and the Debtor against which each such Claim is asserted matches the Reorganized Debtors' books and records (b) distribute the allowed amounts of each Modified Severance Claim pursuant to the terms of the employment agreement giving rise to such Administrative Claim.

52. The Reorganized Debtors propose to modify and allow the Modified Severance Claims in amounts that are reflected in the Reorganized Debtors' books and records. For each Modified Severance Claim, Exhibit J reflects the amount and Debtor asserted in the

claimant's Proof of Administrative Expense in a column titled "Claim As Docketed"⁶ and the proposed allowed amount for the Claim in a column titled "Claim As Allowed."

53. The Reorganized Debtors object to the amount of each Modified Severance Claim listed on Exhibit J and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit J and be modified and allowed in such amount. Thus, no Claimant listed on Exhibit J would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" for such Claim on Exhibit J.⁷ With respect to each of the Modified Severance Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Modified Severance Claims be deemed overruled.

54. Accordingly, the Reorganized Debtors (a) object to the amount for each Modified Severance Claim and (b) seek an order modifying and allowing the Modified Severance Claims to reflect the AllowedTotal as set forth on Exhibit J.

M. Allowed Severance Claims

55. During their review of the Proofs of Administrative Expense, the Reorganized Debtors determined that certain Administrative Claims filed against the Debtors assert liabilities or dollar amounts for severance benefits arising from employment agreements with the Debtors that should be allowed in their asserted amounts (the "Allowed Severance Claims") because the Reorganized Debtors' books and records matches the asserted amount of each such Administrative Claim. The Reorganized Debtors seek to have each of the Allowed

⁶ The Asserted Claim Amount on Exhibit J reflects only asserted liquidated claims.

⁷ For clarity, Exhibit J refers to the Debtor entities by case number and Exhibit L displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit J.

Severance Claims allowed in the corresponding amount listed on Exhibit K⁸ and propose that the allowed amounts of each such Allowed Severance Claims be distributed pursuant to the terms of the employment agreement giving rise to such Allowed Severance Claim. With respect to each of the Allowed Severance Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Allowed Severance Claims be deemed overruled.

56. The Reorganized Debtors are authorized to seek allowance of each of the Allowed Severance Claims pursuant to articles 9.6(a) and 11 of the Modified Plan. Accordingly, the Reorganized Debtors seek entry of an order allowing each of the Asserted Amount Claims at the corresponding amount listed on Exhibit K.

Separate Contested Matters

57. Pursuant to the Claims Objection Procedures Order and the Administrative Claims Procedures Order, (a) if a response is filed to this Forty-Third Omnibus Claims Objection, the objection to each Administrative Claim covered by such response will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014 and (b) any order entered by this Court with respect to an Administrative Claim addressed by this Objection will be deemed a separate order with respect to each such Administrative Claim.

Reservation Of Rights

58. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Forty-Third Omnibus Claims Objection and to file additional objections to any

⁸ For clarity, Exhibit K refers to the Debtor entities by case number and Exhibit L displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit J.

other Claims (filed or not) which may be asserted against the Reorganized Debtors, including without limitation the right to object to any Claim not subject to this Objection on the basis that it was asserted against the wrong Debtor entity. Should one or more of the grounds stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors may discover. In addition, the Reorganized Debtors reserve the right to seek further reduction of any Administrative Claim to the extent that such Administrative Claim has already been paid.

Responses To Objections

59. Responses to this Forty-Third Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order. The following summarizes the provisions of the Claims Objection Procedures Order, but is qualified in all respects by the express terms thereof.

N. Filing And Service Of Responses

60. To contest an objection, responses (each, a "Response"), if any, to the Forty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883) (the "Supplemental Case Management Order"), and the Sixteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Revising Certain Notice Procedures, entered December 11, 2009 (Docket No. 19178) (together with the Supplemental Case Management Order, the "Case Management Orders"), (c) be filed with this Court in accordance with General Order M-242 (as amended) –

registered users of the this Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, The Hon. Charles L. Briant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 116, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on February 18, 2010.**

O. Contents Of Responses

61. Every Response to this Forty-Third Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant and a brief description of the basis for the amount of the Administrative Claim;
- (c) a concise statement setting forth the reasons why the Administrative Claim should not be disallowed and expunged, modified and allowed, or allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Administrative Expense previously filed with this Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the claimant must disclose to the Reorganized Debtors all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise

protected and upon which the claimant intends to rely in support of its Administrative Claim, subject to appropriate confidentiality constraints;

- (e) to the extent that the Administrative Claim is contingent or fully or partially unliquidated, the amount that the claimant believes would be the allowable amount of such Administrative Claim upon liquidation of the Administrative Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Administrative Claim.

P. Timely Response Required

62. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Administrative Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Reorganized Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors request that this Court conduct a final hearing on February 25, 2010 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Forty-Third Omnibus Claims Objection.

63. Pursuant to the Claims Objection Procedures Order and the Administrative Claims Procedures Order, only those Responses made in writing and timely filed and received will be considered by this Court. If a claimant whose Proof of Administrative Expense is subject to the Forty-Third Omnibus Claims Objection and who is served with this Forty-Third Omnibus Claims Objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Reorganized Debtors may present to this Court an appropriate order seeking relief with respect to such Administrative Claim consistent with the relief sought in this Forty-Third Omnibus Claims Objection without further notice to the claimant, other than notice of the entry of such order;

provided further, however, that if the claimant files a timely Response which does not include the required minimum information required by the foregoing procedures, the Reorganized Debtors may seek disallowance and expungement of the relevant Administrative Claim or Claims.

Further Information

64. Questions about this Forty-Third Omnibus Claims Objection or requests for additional information about the proposed disposition of Administrative Claims hereunder should be directed to the Reorganized Debtors' counsel by e-mail to dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Administrative Claim should be directed to KCC at 1-888-249-2691 or www.dphholdingsdocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Administrative Claims.

Notice

65. Notice of this Objection has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Sixteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Revising Certain Notice Procedures, entered December 11, 2009 (Docket No. 19178). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

66. The Reorganized Debtors will provide each claimant whose Proof of Administrative Expense is subject to an objection pursuant to this Forty-Third Omnibus Claims

Objection with a personalized Notice Of Objection To Claim which specifically identifies the claimant's Proof of Administrative Expense that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, C, D, E, F, G, H, and I is attached hereto as Exhibit N. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit J is attached hereto as Exhibit O. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit K is attached hereto as Exhibit P. Claimants will receive a copy of this Forty-Third Omnibus Claims Objection without Exhibits A through Q hereto. Claimants will nonetheless be able to review Exhibits A through Q hereto free of charge by accessing the Reorganized Debtors' Legal Information Website (www.dphholdingsdocket.com). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
January 22, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 503(b) AND FED. R. BANKR. P. 3007
TO (I) EXPUNGE CERTAIN ADMINISTRATIVE EXPENSE (A)
SEVERANCE CLAIMS, (B) BOOKS AND RECORDS CLAIMS, (C)
DUPLICATE CLAIMS, (D) EQUITY INTERESTS, (E) PREPETITION
CLAIMS, (F) INSUFFICIENTLY DOCUMENTED CLAIMS, (G) PENSION,
BENEFIT, AND OPEB CLAIMS, (H) WORKERS' COMPENSATION
CLAIMS, AND (I) TRANSFERRED WORKERS' COMPENSATION
CLAIMS, (II) MODIFY AND ALLOW CERTAIN ADMINISTRATIVE
EXPENSE SEVERANCE CLAIMS, AND (III) ALLOW CERTAIN
ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS

("FORTY-THIRD-OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b)

And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance
Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E)
Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB
Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation
Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III)
Allow Certain Administrative Expense Severance Claims (the "Forty-Third-Omnibus Claims

Objection" or the "Objection"),¹ of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"); and upon the record of the hearing held on the Forty-Third-Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim for an administrative expense under section 503(b)(1) of the Bankruptcy Code (each, an "Administrative Claim") listed on Exhibits A, B, C, D, E, F, G, H, I, J, K, and L hereto was properly and timely served with a copy of the Forty-Third-Omnibus Claims Objection, a personalized Notice Of Objection To Claim, the proposed order granting the Forty-Third-Omnibus Claims Objection, and notice of the deadline for responding to the Forty-Third-Omnibus Claims Objection. No other or further notice of the Forty-Third-Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Forty-Third-Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Forty-Third-Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Forty-Third-Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Administrative Claims listed on Exhibit A are Administrative Claims filed by claimants asserting liabilities for severance payments for which the Reorganized Debtors are not liable (the "Severance Claims").

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Forty-Third-Omnibus Claims Objection.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Administrative Claims listed on Exhibit B assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records (the "Books and Records Claims").

E. The Administrative Claims listed on Exhibit C are duplicative of other Administrative Claims (the "Duplicative Claims").

F. The Administrative Claims listed on Exhibit D were filed by holders of Delphi Corporation common stock solely on account of their stock holdings, each of which constitutes an equity interest in Delphi Corporation but does not constitute an Administrative Claim against the Debtors (the "Equity Interests").

G. The Administrative Claims listed on Exhibit E assert liabilities or dollar amounts that arose prior to the date upon which the Debtors filed voluntary petitions for reorganization relief under chapter 11 of the Bankruptcy Code (the "Prepetition Claims").

H. The Administrative Claims listed on Exhibit F contain insufficient documentation to support the Administrative Claims asserted (the "Insufficiently Documented Claims").

I. The Administrative Claims listed on Exhibit G assert Claims for liabilities in connection with the Debtors' pension plans, employee benefit programs, and post-retirement health and life insurance benefit programs for which the Debtors are not liable (the "Pension, Benefit, And OPEB Claims").

J. The Administrative Claim listed on Exhibit H was filed by an individual employee of the Debtors for workers' compensation benefits not reflected on the Reorganized Debtors' books and records (the "Workers Compensation Claims").

K. The Administrative Claim listed on Exhibit I were filed by individual current or former employees of the Debtors for workers' compensation claims that were transferred to the GM Buyers (as defined in the Master Disposition Agreement) pursuant to the Master Disposition Agreement (the "Transferred Workers' Compensation Claims").

L. The Administrative Claims listed on Exhibit J were filed by former employees of the Debtors asserting liabilities for severance payments arising from employment agreements with the Debtors in which the amounts asserted in such Administrative Claims are overstated (the "Modified Severance Claims").

M. The Administrative Claims listed on Exhibit K were filed by former employees of the Debtors asserting liabilities for severance payments arising from employment agreements with the Debtors that assert liabilities or dollar amounts that match the Reorganized Debtors' books and records (the "Allowed Severance Claims").

N. Exhibit L hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits J and K hereto. Exhibit M hereto sets forth each of the Administrative Claims referenced on Exhibits A, B, C, D, E, F, G, H, I, J, and K in alphabetical order by claimant and cross-references each such Administrative Claim by (i) proof of administrative expense number or schedule number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Severance Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.

2. Each Books And Records Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Duplicate Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

4. Each Equity Interest listed on Exhibit D hereto is hereby disallowed and expunged in its entirety.

5. Each Prepetition Claim listed on Exhibit E hereto is hereby disallowed and expunged in its entirety.

6. Each Insufficiently Documented Claim listed on Exhibit F hereto is hereby disallowed and expunged in its entirety.

7. The Workers' Compensation Claim listed on Exhibit H hereto is hereby disallowed and expunged in its entirety.

8. Each Transferred Workers' Compensation Claim listed on Exhibit I hereto is hereby disallowed and expunged in its entirety.

9. Each Modified Severance Claim listed on Exhibit J hereto is hereby modified to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit J and all responses filed by Claimants to prior omnibus claims objections with respect to such Modified Severance Claims are deemed overruled. The allowed amounts of each such Modified Severance Claim shall be distributed pursuant to the terms of the employment agreement giving rise to such Modified Severance Claim.

10. Each Allowed Severance Claim listed on Exhibit K hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column on Exhibit K and all responses filed by Claimants to prior omnibus claims objections with respect to such Allowed Severance Claims are deemed overruled. The allowed amounts of

each such Allowed Severance Claim shall be distributed pursuant to the terms of the employment agreement giving rise to such Allowed Severance Claim.

11. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Administrative Claims that are the subject of the Forty-Third-Omnibus Claims Objection, except as such claims may have been settled and allowed.

12. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Administrative Claims subject to the Forty-Third-Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

13. Each of the objections by the Reorganized Debtors to each Administrative Claim addressed in the Forty-Third-Omnibus Claims Objection and attached hereto as A, B, C, D, E, F, G, H, I, J, and K constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Administrative Claim that is the subject of the Forty-Third-Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Administrative Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

14. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Supplemental Case Management Order.

Dated: New York, New York
February __, 2010

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ANDREW C GREGOS	20017	Secured: Priority: Administrative: \$528,443.24 Unsecured: Total: \$528,443.24	11/05/2009	DELPHI CORPORATION (05-44481)
ANNETTE M HARTMAN	19944	Secured: Priority: Administrative: \$24,024.00 Unsecured: Total: \$24,024.00	11/05/2009	DELPHI CORPORATION (05-44481)
BETH SHUTE	18076	Secured: Priority: Administrative: \$30,000.00 Unsecured: Total: \$30,000.00	07/09/2009	DELPHI CORPORATION (05-44481)
BEVERLY WEBB	18082	Secured: Priority: Administrative: \$38,038.00 Unsecured: Total: \$38,038.00	07/09/2009	DELPHI CORPORATION (05-44481)
BOGDAN DAWIDOWICZ	17258	Secured: Priority: Administrative: \$79,695.00 Unsecured: Total: \$79,695.00	07/02/2009	DELPHI CORPORATION (05-44481)
BRANNON LANE STANDRIDGE	17059	Secured: Priority: Administrative: \$25,200.00 Unsecured: Total: \$25,200.00	06/30/2009	DELPHI CORPORATION (05-44481)
BRIAN J SHENSTONE	20040	Secured: Priority: Administrative: \$27,230.00 Unsecured: Total: \$27,230.00	11/10/2009	DELPHI CORPORATION (05-44481)
BRUCE D NEWTON	17158	Secured: Priority: Administrative: \$59,710.00 Unsecured: Total: \$59,710.00	07/01/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CAROLYN B MCDONALD	17051	Secured: Priority: Administrative: \$56,250.00 Unsecured: _____ Total: \$56,250.00	06/30/2009	DELPHI CORPORATION (05-44481)
CATHLEEN CARROLL	17425	Secured: Priority: Administrative: \$53,970.00 Unsecured: _____ Total: \$53,970.00	07/06/2009	DELPHI CORPORATION (05-44481)
CHARLES E CHILDS	18116	Secured: Priority: Administrative: \$42,990.00 Unsecured: _____ Total: \$42,990.00	07/09/2009	DELPHI CORPORATION (05-44481)
CHU SHIU LEE	19890	Secured: Priority: Administrative: \$20,412.00 Unsecured: _____ Total: \$20,412.00	11/03/2009	DELPHI CORPORATION (05-44481)
DANIEL P MCCARTHY	19615	Secured: Priority: Administrative: \$1,666.67 Unsecured: _____ Total: \$1,666.67	10/07/2009	DELPHI CORPORATION (05-44481)
DANIEL P MCCARTHY	17505	Secured: Priority: Administrative: \$61,355.00 Unsecured: _____ Total: \$61,355.00	07/07/2009	DELPHI CORPORATION (05-44481)
DARRYL PEGG	17902	Secured: Priority: Administrative: \$42,462.00 Unsecured: _____ Total: \$42,462.00	07/06/2009	DELPHI CORPORATION (05-44481)
DARYL HENDERSON	18111	Secured: Priority: Administrative: \$50,505.00 Unsecured: _____ Total: \$50,505.00	07/09/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DAVID OPREA	17643	Secured: Priority: Administrative: \$56,460.00 Unsecured: _____ Total: \$56,460.00	07/03/2009	DELPHI CORPORATION (05-44481)
DAVID PAUL GRUBER	18070	Secured: Priority: Administrative: \$62,315.00 Unsecured: _____ Total: \$62,315.00	07/09/2009	DELPHI CORPORATION (05-44481)
DAVID S SCHULZ	18389	Secured: Priority: Administrative: \$27,340.00 Unsecured: _____ Total: \$27,340.00	07/13/2009	DELPHI CORPORATION (05-44481)
DELBERT W LEHMAN	18104	Secured: Priority: Administrative: \$42,012.00 Unsecured: _____ Total: \$42,012.00	07/09/2009	DELPHI CORPORATION (05-44481)
DIANE AVRAM	17807	Secured: Priority: Administrative: \$40,290.00 Unsecured: _____ Total: \$40,290.00	07/08/2009	DELPHI CORPORATION (05-44481)
DON E BOYD	17899	Secured: Priority: Administrative: \$47,937.50 Unsecured: _____ Total: \$47,937.50	07/06/2009	DELPHI CORPORATION (05-44481)
DON WOODARD	17856	Secured: Priority: Administrative: \$40,944.00 Unsecured: _____ Total: \$40,944.00	07/06/2009	DELPHI CORPORATION (05-44481)
DONALD C JOHNSON	17571	Secured: Priority: Administrative: \$40,230.00 Unsecured: _____ Total: \$40,230.00	07/07/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DONALD G SMITH	18285	Secured: Priority: Administrative: \$2,000.00 Unsecured: _____ Total: \$2,000.00	07/13/2009	DELPHI CORPORATION (05-44481)
DONALD G WITZEL	19311	Secured: Priority: Administrative: \$47,940.00 Unsecured: _____ Total: \$47,940.00	07/06/2009	DELPHI CORPORATION (05-44481)
EARL THOMAS DICKEY	16886	Secured: Priority: Administrative: \$68,581.50 Unsecured: _____ Total: \$68,581.50	06/26/2009	DELPHI CORPORATION (05-44481)
ERIN R SHIRLEY	20026	Secured: Priority: Administrative: \$9,277.50 Unsecured: _____ Total: \$9,277.50	11/06/2009	DELPHI CORPORATION (05-44481)
FRANKLIN E WEST	17202	Secured: Priority: Administrative: \$64,200.00 Unsecured: _____ Total: \$64,200.00	07/02/2009	DELPHI CORPORATION (05-44481)
FREDERICK ALEXANDER	17755	Secured: Priority: Administrative: \$68,310.00 Unsecured: _____ Total: \$68,310.00	07/06/2009	DELPHI CORPORATION (05-44481)
GARY R GAITHER	19827	Secured: Priority: Administrative: \$33,148.50 Unsecured: _____ Total: \$33,148.50	11/03/2009	DELPHI CORPORATION (05-44481)
GERALD J ROWE	18661	Secured: Priority: Administrative: \$44,790.00 Unsecured: _____ Total: \$44,790.00	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GREGORY G MAY	18118	Secured: Priority: Administrative: \$38,100.00 Unsecured: _____ Total: \$38,100.00	07/09/2009	DELPHI CORPORATION (05-44481)
HAROLD A LIBKA	17615	Secured: Priority: Administrative: \$39,575.00 Unsecured: _____ Total: \$39,575.00	07/03/2009	DELPHI CORPORATION (05-44481)
HOWARD EDWIN FULTZ	17861	Secured: Priority: Administrative: \$56,287.50 Unsecured: _____ Total: \$56,287.50	07/06/2009	DELPHI CORPORATION (05-44481)
JAMES A BRUNER	18625	Secured: Priority: Administrative: \$46,340.00 Unsecured: _____ Total: \$46,340.00	07/14/2009	DELPHI CORPORATION (05-44481)
JAMES A CAPORINI	17348	Secured: Priority: Administrative: \$42,540.00 Unsecured: _____ Total: \$42,540.00	07/06/2009	DELPHI CORPORATION (05-44481)
JAMES ALAN KLENK	16936	Secured: Priority: Administrative: \$50,992.50 Unsecured: _____ Total: \$50,992.50	06/29/2009	DELPHI CORPORATION (05-44481)
JANE M DEIBEL	18364	Secured: Priority: Administrative: \$29,600.00 Unsecured: _____ Total: \$29,600.00	07/13/2009	DELPHI CORPORATION (05-44481)
JOHN ALAN MACBAIN	20060	Secured: Priority: Administrative: \$41,182.50 Unsecured: _____ Total: \$41,182.50	11/02/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
JOHN BIAFORA	17237	Secured: Priority: Administrative: \$41,002.50 Unsecured: Total: \$41,002.50	07/02/2009	DELPHI CORPORATION (05-44481)
JOHN R BRANTINGHAM	17256	Secured: Priority: Administrative: \$42,240.00 Unsecured: Total: \$42,240.00	07/02/2009	DELPHI CORPORATION (05-44481)
JOSEPH J FAIR	17935	Secured: Priority: Administrative: \$32,190.00 Unsecured: Total: \$32,190.00	07/06/2009	DELPHI CORPORATION (05-44481)
KATHLEEN D MURPHY	17413	Secured: Priority: Administrative: \$36,198.00 Unsecured: Total: \$36,198.00	07/06/2009	DELPHI CORPORATION (05-44481)
KELLY R COLE	19852	Secured: Priority: Administrative: \$59,000.00 Unsecured: Total: \$59,000.00	11/03/2009	DELPHI CORPORATION (05-44481)
KENNETH J VAN SOLKEMA	17734	Secured: Priority: Administrative: \$63,455.00 Unsecured: Total: \$63,455.00	07/06/2009	DELPHI CORPORATION (05-44481)
KEVIN J KUHN	20033	Secured: Priority: Administrative: \$4,911.00 Unsecured: Total: \$4,911.00	11/09/2009	DELPHI CORPORATION (05-44481)
LAURA A KINNEY	18402	Secured: Priority: Administrative: \$19,820.00 Unsecured: Total: \$19,820.00	07/13/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LAWRENCE J LUBESKI	18006	Secured: Priority: Administrative: \$66,780.00 Unsecured: _____ Total: \$66,780.00	07/09/2009	DELPHI CORPORATION (05-44481)
LORI L HORNER	20039	Secured: Priority: Administrative: \$12,260.00 Unsecured: _____ Total: \$12,260.00	11/10/2009	DELPHI CORPORATION (05-44481)
LORRI M KING	18107	Secured: Priority: Administrative: \$19,725.00 Unsecured: _____ Total: \$19,725.00	07/09/2009	DELPHI CORPORATION (05-44481)
LYNDA L CHAPMAN	17992	Secured: Priority: Administrative: \$47,790.00 Unsecured: _____ Total: \$47,790.00	07/09/2009	DELPHI CORPORATION (05-44481)
LYNN M STREETZ HALLUM	20024	Secured: Priority: Administrative: \$25,777.50 Unsecured: _____ Total: \$25,777.50	11/06/2009	DELPHI CORPORATION (05-44481)
MARC A EGLIN	18027	Secured: Priority: Administrative: \$2,000.00 Unsecured: _____ Total: \$2,000.00	07/09/2009	DELPHI CORPORATION (05-44481)
MARC A EGLIN	17093	Secured: Priority: Administrative: \$62,220.00 Unsecured: _____ Total: \$62,220.00	07/01/2009	DELPHI CORPORATION (05-44481)
MARIAN HARRY WHITFIELD	17695	Secured: Priority: Administrative: \$45,045.00 Unsecured: _____ Total: \$45,045.00	07/08/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MARK A FINNEGAN	17552	Secured: Priority: Administrative: \$44,000.00 Unsecured: Total: \$44,000.00	07/07/2009	DELPHI CORPORATION (05-44481)
MARK BARANSKI	17003	Secured: Priority: Administrative: \$54,042.00 Unsecured: Total: \$54,042.00	06/29/2009	DELPHI CORPORATION (05-44481)
MARK D GUDORF	17582	Secured: Priority: Administrative: \$59,220.00 Unsecured: Total: \$59,220.00	07/07/2009	DELPHI CORPORATION (05-44481)
MARK E DRYDEN	18296	Secured: Priority: Administrative: \$42,780.00 Unsecured: Total: \$42,780.00	07/13/2009	DELPHI CORPORATION (05-44481)
MARTIN F BERTLEFF	17239	Secured: Priority: Administrative: \$34,986.00 Unsecured: Total: \$34,986.00	07/02/2009	DELPHI CORPORATION (05-44481)
MARY JOHANNA KETTERING	19538	Secured: Priority: Administrative: \$30,050.00 Unsecured: Total: \$30,050.00	07/01/2009	DELPHI CORPORATION (05-44481)
MATTHEW DAVID LAWS	19977	Secured: Priority: Administrative: \$20,209.00 Unsecured: Total: \$20,209.00	11/05/2009	DELPHI CORPORATION (05-44481)
MICHAEL A EAKINS	17490	Secured: Priority: Administrative: \$52,500.00 Unsecured: Total: \$52,500.00	07/07/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MICHAEL D CLARK	17267	Secured: Priority: Administrative: \$72,215.00 Unsecured: _____ Total: \$72,215.00	07/02/2009	DELPHI CORPORATION (05-44481)
MICHAEL DENNIS PHALEN	20068	Secured: Priority: Administrative: \$25,849.74 Unsecured: _____ Total: \$25,849.74	11/02/2009	DELPHI CORPORATION (05-44481)
MICHAEL EUGENE LAWSON	19864	Secured: Priority: Administrative: \$23,673.00 Unsecured: _____ Total: \$23,673.00	11/03/2009	DELPHI CORPORATION (05-44481)
MICHAEL G KRUMHEUER	17932	Secured: Priority: Administrative: \$50,310.00 Unsecured: _____ Total: \$50,310.00	07/06/2009	DELPHI CORPORATION (05-44481)
MICHAEL H FRONING	17227	Secured: Priority: Administrative: \$65,850.00 Unsecured: _____ Total: \$65,850.00	07/02/2009	DELPHI CORPORATION (05-44481)
MICHAEL L RASPER	17374	Secured: Priority: Administrative: \$42,390.00 Unsecured: _____ Total: \$42,390.00	07/06/2009	DELPHI CORPORATION (05-44481)
MICHAEL M KEARNS	17358	Secured: Priority: Administrative: \$51,600.00 Unsecured: _____ Total: \$51,600.00	07/06/2009	DELPHI CORPORATION (05-44481)
MICHAEL R ABBUHL	17831	Secured: Priority: Administrative: \$47,179.00 Unsecured: _____ Total: \$47,179.00	07/06/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
NORMA SHAARDA	18095	Secured: Priority: Administrative: \$57,820.00 Unsecured: Total: \$57,820.00	07/09/2009	DELPHI CORPORATION (05-44481)
PAUL E TALLEY	17280	Secured: Priority: Administrative: \$56,420.00 Unsecured: Total: \$56,420.00	07/02/2009	DELPHI CORPORATION (05-44481)
PAUL F KRAMER	19893	Secured: Priority: Administrative: \$24,552.50 Unsecured: Total: \$24,552.50	11/03/2009	DELPHI CORPORATION (05-44481)
RAYMOND A MAGA	17501	Secured: Priority: Administrative: \$37,260.00 Unsecured: Total: \$37,260.00	07/07/2009	DELPHI CORPORATION (05-44481)
RAYMOND A ZAGGER	17363	Secured: Priority: Administrative: \$26,096.00 Unsecured: Total: \$26,096.00	07/06/2009	DELPHI CORPORATION (05-44481)
RAYMOND L JOHNSON JR	18247	Secured: Priority: Administrative: \$187,200.00 Unsecured: Total: \$187,200.00	07/11/2009	DELPHI CORPORATION (05-44481)
REX A MILNER	18501	Secured: Priority: Administrative: \$51,625.00 Unsecured: Total: \$51,625.00	07/13/2009	DELPHI CORPORATION (05-44481)
RICHARD C WALTON	20076	Secured: Priority: Administrative: \$14,266.00 Unsecured: Total: \$14,266.00	11/12/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ROBERT D MILOS III	17541	Secured: Priority: Administrative: \$47,950.00 Unsecured: _____ Total: \$47,950.00	07/07/2009	DELPHI CORPORATION (05-44481)
ROBERT E WILLIAMS	19053	Secured: Priority: Administrative: \$35,012.50 Unsecured: _____ Total: \$35,012.50	07/15/2009	DELPHI CORPORATION (05-44481)
ROBERT E YODER	20030	Secured: Priority: Administrative: \$12,894.00 Unsecured: _____ Total: \$12,894.00	11/09/2009	DELPHI CORPORATION (05-44481)
ROBERT R SAVIERS	17160	Secured: Priority: Administrative: \$55,026.72 Unsecured: _____ Total: \$55,026.72	07/01/2009	DELPHI CORPORATION (05-44481)
ROBERT S SCHARNOWSKE	17378	Secured: Priority: Administrative: \$46,655.00 Unsecured: _____ Total: \$46,655.00	07/06/2009	DELPHI CORPORATION (05-44481)
ROBERT W RIMKO	17381	Secured: Priority: Administrative: \$49,134.00 Unsecured: _____ Total: \$49,134.00	07/06/2009	DELPHI CORPORATION (05-44481)
RODNY ALAN HENDERSON	20080	Secured: Priority: Administrative: \$9,946.00 Unsecured: _____ Total: \$9,946.00	11/12/2009	DELPHI CORPORATION (05-44481)
RONALD E DAUM	17815	Secured: Priority: Administrative: \$52,434.00 Unsecured: _____ Total: \$52,434.00	07/06/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
RONALD J GOUBEUX	17221	Secured: Priority: Administrative: \$62,825.00 Unsecured: _____ Total: \$62,825.00	07/02/2009	DELPHI CORPORATION (05-44481)
RONNIE L SAUNDERS	18745	Secured: Priority: Administrative: \$44,643.50 Unsecured: _____ Total: \$44,643.50	07/15/2009	DELPHI CORPORATION (05-44481)
ROSIE B WILLIAMS	18106	Secured: Priority: Administrative: \$31,668.00 Unsecured: _____ Total: \$31,668.00	07/09/2009	DELPHI CORPORATION (05-44481)
ROY W SMITH	18211	Secured: Priority: Administrative: \$54,060.00 Unsecured: _____ Total: \$54,060.00	07/10/2009	DELPHI CORPORATION (05-44481)
SAMUEL G BURDICK	17635	Secured: Priority: Administrative: \$63,030.00 Unsecured: _____ Total: \$63,030.00	07/03/2009	DELPHI CORPORATION (05-44481)
SUSAN D MANEFF	18083	Secured: Priority: Administrative: \$42,810.00 Unsecured: _____ Total: \$42,810.00	07/09/2009	DELPHI CORPORATION (05-44481)
THERIAL L ALSUP JR	19932	Secured: Priority: Administrative: \$13,498.00 Unsecured: _____ Total: \$13,498.00	11/04/2009	DELPHI CORPORATION (05-44481)
THOMAS C CLAIR	17405	Secured: Priority: Administrative: \$55,522.50 Unsecured: _____ Total: \$55,522.50	07/06/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
THOMAS E POETTINGER	17353	Secured: Priority: Administrative: \$48,750.00 Unsecured: _____ Total: \$48,750.00	07/06/2009	DELPHI CORPORATION (05-44481)
THOMAS J DENICHOLAS	17317	Secured: Priority: Administrative: \$40,945.92 Unsecured: _____ Total: \$40,945.92	07/06/2009	DELPHI CORPORATION (05-44481)
THOMAS L BERGMAN	17200	Secured: Priority: Administrative: \$60,515.00 Unsecured: _____ Total: \$60,515.00	07/02/2009	DELPHI CORPORATION (05-44481)
THOMAS MCCRAY	17403	Secured: Priority: Administrative: \$51,590.00 Unsecured: _____ Total: \$51,590.00	07/06/2009	DELPHI CORPORATION (05-44481)
TIMOTHY E MULLETT	17560	Secured: Priority: Administrative: \$67,650.00 Unsecured: _____ Total: \$67,650.00	07/07/2009	DELPHI CORPORATION (05-44481)
WILLIAM A NETHERY	20065	Secured: Priority: Administrative: \$16,650.00 Unsecured: _____ Total: \$16,650.00	11/02/2009	DELPHI CORPORATION (05-44481)
WILLIAM C KINER	18535	Secured: Priority: Administrative: \$40,830.00 Unsecured: _____ Total: \$40,830.00	07/13/2009	DELPHI CORPORATION (05-44481)
WILLIAM DONALD BARTZ	17148	Secured: Priority: Administrative: \$40,915.00 Unsecured: _____ Total: \$40,915.00	07/01/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT A - SEVERANCE CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
WILLIAM L WATKINS	17205	Secured: Priority: Administrative: \$49,210.00 Unsecured: _____ Total: \$49,210.00	07/02/2009	DELPHI CORPORATION (05-44481)
Total:		105		\$5,029,016.79

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
1ST CHOICE HEATING & COOLING JOEL D APPLEBAUM P36774 CLARK HILL PLC 151 S OLD WOODWARD AVE STE 200 BIRMINGHAM, MI 48009	19309	Secured: Priority: Administrative: \$10,898.55 Unsecured: Total: \$10,898.55	07/16/2009	DELPHI CORPORATION (05-44481)
ABC PLASTIC MOULDING 3325 ORLANDO DR MISSISSAUGA, ON L4V 1C5 CANADA	18793	Secured: Priority: Administrative: \$3,328.39 Unsecured: Total: \$3,328.39	07/15/2009	DELPHI CORPORATION (05-44481)
ACCRETIVE SOLUTIONS DETROIT INC 105 MAXESS RD STE 107 MELVILLE, NY 11747	18046	Secured: Priority: Administrative: \$127,651.00 Unsecured: Total: \$127,651.00	07/09/2009	DELPHI CORPORATION (05-44481)
ACCU CUT DIAMOND TOOL CO INC MARK E LEIPOLD GOULD & RATNER LLP 222 N LASALLE ST STE 800 CHICAGO, IL 60601	18399	Secured: Priority: Administrative: \$3,180.00 Unsecured: Total: \$3,180.00	07/13/2009	DELPHI CORPORATION (05-44481)
ADEPT CUSTOM MOLDERS EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676	18053	Secured: Priority: Administrative: \$49,937.37 Unsecured: Total: \$49,937.37	07/09/2009	DELPHI CORPORATION (05-44481)
ADVANCED MECHATRONICS SOLUTIONS INC 9163 SIEMPRE VIVA RD STE F SAN DIEGO, CA 92154	18102	Secured: Priority: Administrative: \$3,950.33 Unsecured: Total: \$3,950.33	07/09/2009	DELPHI CORPORATION (05-44481)
AK STEEL CORPORATION ATTN JEFFREY L ZACKERMAN COMMERCIAL AFFAIRS COUNSEL 9227 CENTRE POINTE DR WEST CHESTER, OH 45069	19099	Secured: Priority: Administrative: \$7,517.35 Unsecured: Total: \$7,517.35	07/15/2009	DELPHI CORPORATION (05-44481)
AKA CONSTRUCTION INC PO BOX 13116 DAYTON, OH 45413-0116	18937	Secured: Priority: Administrative: \$4,073.63 Unsecured: Total: \$4,073.63	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
AKZO NOBEL COATINGS INC MICHELLE MEISELMAN 5555 SPALDING DR NORCROSS, GA 30092	18966	Secured: Priority: Administrative: \$63,582.05 Unsecured: Total: \$63,582.05	07/15/2009	DELPHI CORPORATION (05-44481)
AKZO NOBEL INDUSTRIAL COATINGS MEXICO SA MICHELLE MEISELMAN AKZO NOBEL 5555 SPALDING DR NORCROSS, GA 30092	18967	Secured: Priority: Administrative: \$11,461.02 Unsecured: Total: \$11,461.02	07/15/2009	DELPHI CORPORATION (05-44481)
ALEGRE INC WALTER REYNOLDS PORTER WRIGHT MORRIS & ARTHUR LLP ONE S MAIN ST STE 1600 DAYTON, OH 45402-2028	18727	Secured: Priority: Administrative: \$190,941.72 Unsecured: Total: \$190,941.72	07/15/2009	DELPHI CORPORATION (05-44481)
ALERIS ALUMINUM CANADA LP 2 PLACE ALEXIS NIHON STE 1820 MONTREAL, QC H3Z 3C2 CANADA	19279	Secured: Priority: Administrative: \$27,527.65 Unsecured: Total: \$27,527.65	07/15/2009	DELPHI CORPORATION (05-44481)
ALL TOOL SALES INC NATHAN COCO MCDERMOTT WILL & EMERY LLP 227 W MONROE CHICAGO, IL 60606	19081	Secured: Priority: Administrative: \$225,218.98 Unsecured: Total: \$225,218.98	07/15/2009	DELPHI CORPORATION (05-44481)
ALLEGiant GLOBAL SERVICES LLC BINGHAM MCHALE LLP C O WHITNEY L MOSBY 10 W MARKET ST NO 2700 INDIANAPOLIS, IN 46204	18948	Secured: Priority: Administrative: \$1,171,319.38 Unsecured: Total: \$1,171,319.38	07/15/2009	DELPHI CORPORATION (05-44481)
ALLEGRO MICROSYSTEMS INC PAUL W CAREY ESQ 100 FRONT ST MIRICK O CONNELL DEMALLIE & LOUGEE LLP WORCESTER, MA 01608	17920	Secured: Priority: Administrative: \$330,354.50 Unsecured: Total: \$330,354.50	07/06/2009	DELPHI CORPORATION (05-44481)
ALMCO KLEENTEC INC 507 W FRONT ST ALBERT LEA, MN 56007	16859	Secured: Priority: Administrative: \$440.00 Unsecured: Total: \$440.00	06/26/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ALPS AUTOMOTIVE INC ATTN EDIE WALTERS C O MEYERS LAW GROUP 44 MONTGOMERY STE 1010 SAN FRANCISCO, CA 94104	19784	Secured: Priority: Administrative: \$179,777.49 Unsecured: Total: \$179,777.49	11/05/2009	DELPHI CORPORATION (05-44481)
ALPS AUTOMOTIVE INC ATTN EDIE WALTERS C O MEYERS LAW GROUP 44 MONTGOMERY STE 1010 SAN FRANCISCO, CA 94104	18924	Secured: Priority: Administrative: \$7,864.00 Unsecured: Total: \$7,864.00	07/15/2009	DELPHI CORPORATION (05-44481)
AMERICAN BROACH & MACHINE COMPANY 575 S MANSFIELD ST YPSILANTI, MI 48197	19593	Secured: Priority: Administrative: \$642.00 Unsecured: Total: \$642.00	09/04/2009	DELPHI CORPORATION (05-44481)
AMERICAN EXCELSIOR CO 850 AVE H EAST ARLINGTON, TX 76011-7720	16853	Secured: Priority: Administrative: \$1,351.00 Unsecured: Total: \$1,351.00	06/25/2009	DELPHI CORPORATION (05-44481)
AMERICAN LAUBSCHER CORP 80 FINN CT FARMINGDALE, NY 11735	18957	Secured: Priority: Administrative: Unsecured: \$37,384.85 Total: \$37,384.85	07/15/2009	DELPHI CORPORATION (05-44481)
AMERICAN RECYCLING & MANUFACTURING CO INC A NEW YORK CORPORATION 58 MCKEE RD ROCHESTER, NY 14611	18605	Secured: Priority: Administrative: \$21,964.03 Unsecured: Total: \$21,964.03	07/14/2009	DELPHI CORPORATION (05-44481)
ANNETTE DRUMMOND 8625 KIMBLEWICK LN WARREN, OH 44484	16970	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
APL CO PTE LTD FOR ITSELF AND ON BEHALF OF AMERICAN PRESIDENT LINES LTD 1111 BROADWAY OAKLAND, CA 94607	19189	Secured: Priority: Administrative: \$865,081.93 Unsecured: Total: \$865,081.93	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
APOLLO SEIKO LTD 3969 W LEMON CREEK RD BRIDGMAN, MI 49106-9503	18631	Secured: Priority: Administrative: \$895.20 Unsecured: Total: \$895.20	07/14/2009	DELPHI CORPORATION (05-44481)
APPLIED SPECIATION & CONSULTING LLC 953 INDUSTRY DR TUKWILA, WA 98188	18647	Secured: Priority: Administrative: \$13,890.00 Unsecured: Total: \$13,890.00	07/14/2009	DELPHI CORPORATION (05-44481)
ARAMARK UNIFORM & CAREER APPAREL LLC C O SHEILA R SCHWAGER HAWLEY TROXELL ENNIS & HAWLEY LLP PO BOX 1617 BOISE, ID 83701	19062	Secured: Priority: Administrative: \$221,551.43 Unsecured: Total: \$221,551.43	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARC AUTOMOTIVE 1729 MIDPARK LN KNOXVILLE, TN 37922	19156	Secured: Priority: Administrative: \$182,433.00 Unsecured: Total: \$182,433.00	07/15/2009	DELPHI CORPORATION (05-44481)
ARC AUTOMOTIVE 1729 MIDPARK LN KNOXVILLE, TN 37922	19187	Secured: Priority: Administrative: \$106,931.00 Unsecured: Total: \$106,931.00	07/15/2009	DELPHI CORPORATION (05-44481)
ARC AUTOMOTIVE 1729 MIDPARK LN KNOXVILLE, TN 37922	19185	Secured: Priority: Administrative: \$15,847.22 Unsecured: Total: \$15,847.22	07/15/2009	DELPHI CORPORATION (05-44481)
ARC AUTOMOTIVE 1729 MIDPARK LN KNOXVILLE, TN 37922	19188	Secured: Priority: Administrative: \$59,692.00 Unsecured: Total: \$59,692.00	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ARNOLD CENTER INC SUSAN M COOK AND ADAM D BRUSKI 916 WASHINGTON AVE STE 309 BAY CITY, MI 48708	19768	Secured: Priority: Administrative: \$49,745.41 Unsecured: Total: \$49,745.41	11/05/2009	DELPHI CORPORATION (05-44481)
ATC LOGISTICS & ELECTRONICS INC DBA AUTOCRAFT ELECTRONICS C O BRIAN SHAW SHAW GUSSIS ET AL 321 N CLARK ST STE 800 CHICAGO, IL 60654	18708	Secured: Priority: Administrative: \$75,328.62 Unsecured: Total: \$75,328.62	07/14/2009	DELPHI CORPORATION (05-44481)
ATF INC ACCURATE THREADED FASTENERS ANN E PILLE C O REED SMITH LLP 10 S WACKER DR STE 4000 CHICAGO, IL 60606	18717	Secured: Priority: Administrative: \$123,033.62 Unsecured: Total: \$123,033.62	07/14/2009	DELPHI CORPORATION (05-44481)
ATF INC ACCURATE THREADED FASTENERS ANN E PILLE C O REED SMITH LLP 10 S WACKER DR STE 4000 CHICAGO, IL 60606	19952	Secured: Priority: Administrative: \$65,009.47 Unsecured: Total: \$65,009.47	11/05/2009	DELPHI CORPORATION (05-44481)
ATF INC ACCURATE THREADED FASTENERS ANN E PILLIE C O REED SMITH LLP 10 S WACKER DR STE 4000 CHICAGO, IL 60606	18524	Secured: Priority: Administrative: \$252,529.50 Unsecured: Total: \$252,529.50	07/13/2009	DELPHI CORPORATION (05-44481)
ATS AUTOMATION ASIA PTE LTD CARL GALLOWAY ATS AUTOMATION TOOLING SYSTEMS INC 250 ROYAL OAK RD CAMBRIDGE, ON N3H 4R6 CANADA	19759	Secured: Priority: Administrative: \$147,558.00 Unsecured: Total: \$147,558.00	11/05/2009	DELPHI CORPORATION (05-44481)
ATS AUTOMATION TOOLING SYSTEMS INC CARL GALLOWAY 250 ROYAL OAK RD CAMBRIDGE, ON N3H 4R6 CANADA	19763	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/05/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ATS AUTOMATION TOOLING SYSTEMS INC CARL GALLOWAY 250 ROYAL OAK RD CAMBRIDGE, ON N3H 4R6 CANADA	18684	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/14/2009	DELPHI CORPORATION (05-44481)
ATS MICHIGAN SALES AND SERVICES INC CARL GALLOWAY ATS AUTOMATION TOOLING SYSTEMS INC 250 ROYAL OAK RD CAMBRIDGE ONTARIO, N3H 4R6 CANADA	18687	Secured: Priority: Administrative: \$160,664.00 Unsecured: Total: \$160,664.00	07/14/2009	DELPHI CORPORATION (05-44481)
ATS MICHIGAN SALES AND SERVICES INC CARL GALLOWAY ATS AUTOMATION TOOLING SYSTEMS INC 250 ROYAL OAK RD CAMBRIDGE ONTARIO, N3H 4R6 CANADA	19762	Secured: Priority: Administrative: \$192,040.00 Unsecured: Total: \$192,040.00	11/05/2009	DELPHI CORPORATION (05-44481)
ATS OHIO INC ATS AUTOMATION TOOLING SYSTEMS INC CARL GALLOWAY 250 ROYAL OAK RD CAMBRIDGE, ON N3H 4R6 CANADA	18685	Secured: Priority: Administrative: \$1,824,613.00 Unsecured: Total: \$1,824,613.00	07/14/2009	DELPHI CORPORATION (05-44481)
ATS OHIO INC CARL GALLOWAY 250 ROYAL OAK RD CAMBRIDGE, ON N3H 4R6 CANADA	19761	Secured: Priority: Administrative: \$71,847.00 Unsecured: Total: \$71,847.00	11/05/2009	DELPHI CORPORATION (05-44481)
ATS WICKEL UND MONTAGETECHNIK AG CARL GALLOWAY ATS AUTOMATION TOOLING SYSTEM INC 250 ROYAL OAK RD CAMBRIDGE ONTARIO, N3H 4R6 CANADA	19760	Secured: Priority: Administrative: \$9,836.00 Unsecured: Total: \$9,836.00	11/05/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ATS WICKEL UND MONTAGETECHNIK AG CARL GALLOWAY ATS AUTOMATION TOOLING SYSTEM INC 250 ROYAL OAK RD CAMBRIDGE ONTARIO, N3H 4R6 CANADA	18686	Secured: Priority: Administrative: \$37,375.00 Unsecured: Total: \$37,375.00	07/14/2009	DELPHI CORPORATION (05-44481)
AUTOCAM CORPORATION STUART F CHENEY 4436 BROADMOOR KENTWOOD, MI 49512	16995	Secured: Priority: Administrative: \$677,460.84 Unsecured: Total: \$677,460.84	06/25/2009	DELPHI CORPORATION (05-44481)
AVERITT EXPRESS INC PO BOX 3166 COOKEVILLE, TN 38502	18396	Secured: Priority: Administrative: \$54,898.56 Unsecured: Total: \$54,898.56	07/13/2009	DELPHI CORPORATION (05-44481)
AVERY DENNISON C O FRANTZWARD LLP ATTN JOHN F KOSTELNIK ESQ 2500 KEY CENTER 127 PUBLIC SQ CLEVELAND, OH 44114	18598	Secured: Priority: Administrative: \$16,740.50 Unsecured: Total: \$16,740.50	07/14/2009	DELPHI CORPORATION (05-44481)
AW TRANSMISSION ENGINEERING USA INC YOSHIHIRO SAITO ESQ MANELLI DENISON & SELTER PLLC 2000 M ST NW WASHINGTON, DC 20036-3307	18952	Secured: Priority: Administrative: \$2,211.32 Unsecured: Total: \$2,211.32	07/15/2009	DELPHI CORPORATION (05-44481)
BAJA TAPE & SUPPLY INC LANE C REEDMAN 4171 N MESA ST STE B 201 EL PASO, TX 79902	18927	Secured: Priority: Administrative: \$190,566.54 Unsecured: Total: \$190,566.54	07/15/2009	DELPHI CORPORATION (05-44481)
BAJA TAPE & SUPPLY INC LANE C REEDMAN 4171 N MESA ST STE B 201 EL PASO, TX 79902	19445	Secured: Priority: Administrative: \$190,566.54 Unsecured: Total: \$190,566.54	07/21/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
BAJA TAPE & SUPPLY INC LANE C REEDMAN 4171 N MESA ST STE B 201 EL PASO, TX 79902	19492	Secured: Priority: Administrative: \$190,566.54 Unsecured: Total: \$190,566.54	07/27/2009	DELPHI CORPORATION (05-44481)
BARTON MALOW COMPANY RONALD TORBERT ESQ 26500 AMERICAN DR SOUTHFIELD, MI 48034	19113	Secured: Priority: Administrative: \$236,072.13 Unsecured: Total: \$236,072.13	07/15/2009	DELPHI CORPORATION (05-44481)
BATESVILLE TOOL & DIE INC 177 SIX PINE RANCH RD BATESVILLE, IN 47006	17604	Secured: Priority: Administrative: \$4,527.92 Unsecured: Total: \$4,527.92	07/07/2009	DELPHI CORPORATION (05-44481)
BEHR HELLA THERMOCONTROL GMBH ATTN MIKE MADLEY 50660 CENTURY CT WIXOM, MI 48393	19138	Secured: Priority: Administrative: \$74,636.18 Unsecured: Total: \$74,636.18	07/15/2009	DELPHI CORPORATION (05-44481)
BEHR HELLA THERMOCONTROL INC ATTN MIKE MADLEY 50660 CENTURY CT WIXOM, MI 48393	19140	Secured: Priority: Administrative: \$491,298.90 Unsecured: Total: \$491,298.90	07/15/2009	DELPHI CORPORATION (05-44481)
BEN STIER D B A ZEUEZ 475N 750E LINDON, UT 84042	17850	Secured: Priority: Administrative: \$894.25 Unsecured: Total: \$894.25	07/06/2009	DELPHI CORPORATION (05-44481)
BENTELER AUTOMOTIVE CORPORATION THOMAS P SARB MILLER JOHNSON SNELL & CUMMISKEY PLC 250 MONROE AVE NW STE 800 GRAND RAPIDS, MI 49503-2250	19127	Secured: Priority: Administrative: \$147,051.60 Unsecured: Total: \$147,051.60	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
BING METALS GROUP LLC PATRICK J KUKLA ESQ CARSON FISCHER PLC 4111 ANDOVER RD W 2ND FL BLOOMFIELD HILLS, MI 48302	18797	Secured: Priority: Administrative: \$570,844.47 Unsecured: Total: \$570,844.47	07/15/2009	DELPHI CORPORATION (05-44481)
BING METALS GROUP LLC PATRICK J KUKLA ESQ CARSON FISCHER PLC 4111 ANDOVER RD W 2ND FL BLOOMFIELD HILLS, MI 48302	19719	Secured: Priority: Administrative: \$148,514.43 Unsecured: Total: \$148,514.43	11/04/2009	DELPHI CORPORATION (05-44481)
BING METALS GROUP LLC PATRICK J KUKLA ESQ CARSON FISCHER PLC 4111 ANDOVER RD W 2ND FL BLOOMFIELD HILLS, MI 48302	19718	Secured: Priority: Administrative: \$148,514.43 Unsecured: Total: \$148,514.43	11/04/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BRAZEWAY INC BRUCE N ELLIOT CONLIN MCKENNEY & PHILBRICK PC 350 S MAIN ST STE 400 ANN ARBOR, MI 48104-2131	19063	Secured: Priority: Administrative: \$89,580.02 Unsecured: Total: \$89,580.02	07/15/2009	DELPHI CORPORATION (05-44481)
BROSE GAINESVILLE INC MARC N SWANSON MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 48226	18959	Secured: Priority: Administrative: \$18,448.20 Unsecured: Total: \$18,448.20	07/15/2009	DELPHI CORPORATION (05-44481)
BROWN CO OF IONIA LLC 401 S STEELE ST IONIA, MI 48846	17085	Secured: Priority: Administrative: \$77,596.12 Unsecured: Total: \$77,596.12	06/30/2009	DELPHI CORPORATION (05-44481)
BUCK CONSULTANTS LLC ATTN GENERAL COUNSELS OFFICE ONE PENN PLZ 29TH FL NEW YORK, NY 10119	18357	Secured: Priority: Administrative: \$94,568.00 Unsecured: Total: \$94,568.00	07/13/2009	DELPHI CORPORATION (05-44481)
C LEASING COMPANY 8340 GATEWAY E EL PASO, TX 79907	16911	Secured: Priority: Administrative: \$171,558.87 Unsecured: Total: \$171,558.87	06/25/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
CALSONIC KANSEI NORTH AMERICA INC AUSTIN L MCMULLEN BRADLEY ARANT BOULT CUMMINGS LLP 1600 DIVISION ST STE 700 NASHVILLE, TN 37203	18664	Secured: Priority: Administrative: \$364,521.17 Unsecured: Total: \$364,521.17	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CANADA METAL PACIFIC LIMITED ATTN CONTROLLER 7733 PROGRESS WY DELTA, BC V4G 1A3 CANADA	18198	Secured: Priority: Administrative: \$574.00 Unsecured: Total: \$574.00	07/10/2009	DELPHI CORPORATION (05-44481)
CANDIE DOUGHERTY DBA R & R CONTRACTING CANDIE DOUGHERTY 4865 FLAGSTONE CT HUBER HEIGHTS, OH 45424	19107	Secured: Priority: Administrative: \$54,656.16 Unsecured: Total: \$54,656.16	07/15/2009	DELPHI CORPORATION (05-44481)
CANON USA INC ATTN RUTH WEINSTEIN 1 CANON PLAZA LAKE SUCCESS, NY 11042	19165	Secured: Priority: Administrative: \$16,874.96 Unsecured: Total: \$16,874.96	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CARDINAL LAW GROUP FRANK NICHOLAS 1603 ORRINGTON AVE STE 2000 EVANSTON, IL 60201	17438	Secured: Priority: Administrative: \$2,250.29 Unsecured: Total: \$2,250.29	07/03/2009	DELPHI CORPORATION (05-44481)
CAROLINA MANUFACTURERS SERVICES INC 2650 PILGRIM CT WINSTON SALEM, NC 27106	19067	Secured: Priority: Administrative: \$17,564.00 Unsecured: Total: \$17,564.00	07/15/2009	DELPHI CORPORATION (05-44481)
CASCADE DIE CASTING GROUP INC PATRICK GREENE 7441 S DIVISION GRAND RAPIDS, MI 49548	18455	Secured: Priority: Administrative: \$18,532.80 Unsecured: Total: \$18,532.80	07/13/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
CENTRAL TRANSPORT INTERNATIONAL INC GEOFFREY T PAVLIC ESQ STEINBERG SHAPIRO & CLARK 24901 NORTHWESTERN HWY STE 611 SOUTHFIELD, MI 48075	18667	Secured: Priority: Administrative: \$89,972.35 Unsecured: Total: \$89,972.35	07/14/2009	DELPHI CORPORATION (05-44481)
CH2MHILL ESPANA S L YOLANDA LOBO RERINO JUAN DE MARIANA 17 3 MADRID, 28045 SPAIN	18395	Secured: Priority: Administrative: \$25,372.60 Unsecured: Total: \$25,372.60	07/13/2009	DELPHI CORPORATION (05-44481)
CITY OF LAUREL PUBLIC UTILITY PO BOX 647 LAUREL, MS 39441 0647	16882	Secured: Priority: Administrative: \$660.97 Unsecured: Total: \$660.97	06/26/2009	DELPHI CORPORATION (05-44481)
CITY OF OAK CREEK LAWRENCE J HASKIN CITY ATTORNEY 7300 S 13TH ST STE 104 OAK CREEK, WI 53154	19534	Secured: Priority: Administrative: \$149,354.63 Unsecured: Total: \$149,354.63	08/06/2009	DELPHI CORPORATION (05-44481)
CLARION CORPORATION OF AMERICA ATTN JOSEPH MUTO 6200 GATEWAY DR CYPRESS, CA 90630	19812	Secured: Priority: Administrative: \$18,682.78 Unsecured: Total: \$18,682.78	10/29/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CLARION CORPORATION OF AMERICA ATTN JOSEPH MUTO 6200 GATEWAY DR CYPRESS, CA 90630	20014	Secured: Priority: Administrative: \$250,919.86 Unsecured: Total: \$250,919.86	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CNC PRECISION MACHINES INTL LLC PO BOX 971938 EL PASO, TX 79997-1938	18646	Secured: Priority: Administrative: \$4,469.84 Unsecured: Total: \$4,469.84	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
COMPETITIVENESS THROUGH TECHNOLOGY 5616 SEIP RD GEORGETOWN, OH 45121	16858	Secured: Priority: Administrative: \$17,172.56 Unsecured: Total: \$17,172.56	06/26/2009	DELPHI CORPORATION (05-44481)
COMPOSIDIE INC JEFFREY PORTER 1295 ROUTE 380 APOLLO, PA 15613	18831	Secured: Priority: Administrative: \$390.97 Unsecured: Total: \$390.97	07/15/2009	DELPHI CORPORATION (05-44481)
COMPUTER SCIENCES CORPORATION RAYMOND J URBANIK ESQ MUNSCH HARDT KOPF & HARR PC 3800 LINCOLN PLAZA 500 N AKARD ST DALLAS, TX 75201-6659	19166	Secured: Priority: Administrative: \$31,391,478.00 Unsecured: Total: \$31,391,478.00	07/15/2009	DELPHI CORPORATION (05-44481)
CON WAY FREIGHT ATTN LEIGHTON WEHR 5555 RUFÉ SNOW DR STE 5515 NORTH RICHLAND HILLS, TX 76180	18556	Secured: Priority: Administrative: \$101,602.55 Unsecured: Total: \$101,602.55	07/13/2009	DELPHI CORPORATION (05-44481)
CONECTEC RF INC 595 BOND ST LINCOLNSHIRE, IL 60069	18430	Secured: Priority: Administrative: \$6,371.68 Unsecured: Total: \$6,371.68	07/13/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE GMBH PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN STE 600 SOUTH BEND, IN 46601	19092	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE GMGH PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN STE 600 SOUTH BEND, IN 46601	19161	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
CONTINENTAL AUTOMOTIVE GUADALAJARA MEXICO SA DE CV PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19731	Secured: Priority: Administrative: \$3,000.00 Unsecured: Total: \$3,000.00	11/04/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE GUADALAJARA MEXICO SA DE CV PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19772	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS CZECH REPUBLIC SRO PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19776	Secured: Priority: Administrative: \$8,443.13 Unsecured: Total: \$8,443.13	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19097	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19160	Secured: Priority: Administrative: \$645,428.83 Unsecured: Total: \$645,428.83	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19159	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19777	Secured: Priority: Administrative: \$915.00 Unsecured: Total: \$915.00	11/05/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19094	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19093	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19779	Secured: Priority: Administrative: \$13,729.88 Unsecured: Total: \$13,729.88	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19775	Secured: Priority: Administrative: \$3,179,381.57 Unsecured: Total: \$3,179,381.57	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19158	Secured: Priority: Administrative: \$160,767.13 Unsecured: Total: \$160,767.13	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19037	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19120	Secured: Priority: Administrative: \$27,527.04 Unsecured: Total: \$27,527.04	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19778	Secured: Priority: Administrative: \$154,438.26 Unsecured: Total: \$154,438.26	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19774	Secured: Priority: Administrative: \$198,292.00 Unsecured: Total: \$198,292.00	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19773	Secured: Priority: Administrative: \$171,505.92 Unsecured: Total: \$171,505.92	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL AUTOMOTIVE SYSTEMS US INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN ST STE 600 SOUTH BEND, IN 46601	19780	Secured: Priority: Administrative: \$2,519.00 Unsecured: Total: \$2,519.00	11/05/2009	DELPHI CORPORATION (05-44481)
CONTINENTAL CARBON COMPANY ATTN ROBBIE STRONG 16850 PARK ROW HOUSTON, TX 77084	17829	Secured: Priority: Administrative: \$6,362.58 Unsecured: Total: \$6,362.58	07/06/2009	DELPHI CORPORATION (05-44481)
COOPER STANDARD AUTOMOTIVE FHS INC C O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FL AT FORD FIELD DETROIT, MI 48226	19030	Secured: Priority: Administrative: \$96,363.86 Unsecured: Total: \$96,363.86	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
COOPER STANDARD AUTOMOTIVE FHS INC ON BEHALF OF ITSELF AND ITS SUBSIDIARIES C O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE ST 6TH FL AT FORD FIELD DETROIT, MI 48226	19973	Secured: Priority: Administrative: \$301,253.01 Unsecured: Total: \$301,253.01	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
COOPER STANDARD AUTOMOTIVE INC C O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FLOOR AT FORD FIELD DETROIT, MI 48226	19031	Secured: Priority: Administrative: \$53,023.49 Unsecured: Total: \$53,023.49	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
COTRONICS CORPORATION 131 47TH ST BROOKLYN, NY 11232	17115	Secured: Priority: Administrative: \$91.59 Unsecured: Total: \$91.59	06/25/2009	DELPHI CORPORATION (05-44481)
COUCH WHITE LLP ROBERT M LOUGHNEY ESQ 540 BROADWAY PO BOX 22222 ALBANY, NY 12201-2222	18144	Secured: Priority: Administrative: \$5,236.19 Unsecured: Total: \$5,236.19	07/10/2009	DELPHI CORPORATION (05-44481)
CRANE CASHCODE 2720 STEELES AVE W UNIT 2 3 CONCORD, ON L4K 4S3 CANADA	18380	Secured: Priority: Administrative: \$33,929.90 Unsecured: Total: \$33,929.90	07/13/2009	DELPHI CORPORATION (05-44481)
CROWN ENTERPRISES GEOFFREY T PAVLIC ESQ STEINBERG SHAPIRO & CLARK 24901 NORTHWESTERN HWY STE 611 SOUTHFIELD, MI 48075	18668	Secured: Priority: Administrative: \$233,068.00 Unsecured: Total: \$233,068.00	07/14/2009	DELPHI CORPORATION (05-44481)
CURTIS METAL FINISHING CO PO BOX 276 TROY, MI 48099-0276	18401	Secured: Priority: Administrative: \$213.12 Unsecured: Total: \$213.12	07/13/2009	DELPHI CORPORATION (05-44481)
DAICEL CHEMICAL INDUSTRIES LTD MASATOSHI ISHIHARA 3 25 9 MEIEKI NAKAMURA KU NAGOYA AICHI, 450 0002 JAPAN	18990	Secured: Priority: Administrative: \$329,251.20 Unsecured: Total: \$329,251.20	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	19325	Secured: \$9,907.93 Priority: Administrative: Unsecured: Total: \$9,907.93	07/16/2009	DELPHI CORPORATION (05-44481)
DATWYLER RUBBER & PLASTICS INC ATTN LINDA BARR NELSON MULLINS RILEY & SCARBOROUGH LP PO BOX 11070 COLUMBIA, SC 29211-1070	18712	Secured: Priority: Administrative: \$21,199.68 Unsecured: Total: \$21,199.68	07/14/2009	DELPHI CORPORATION (05-44481)
DENSO INTERNATIONAL AMERICA INC ATTN HOLLY SWANSON 24777 DENSO DR SOUTHFIELD, MI 48033	18521	Secured: Priority: Administrative: \$10,400.00 Unsecured: Total: \$10,400.00	07/13/2009	DELPHI CORPORATION (05-44481)
DENSO INTERNATIONAL AMERICA INC ATTN HOLLY SWANSON 24777 DENSO DR SOUTHFIELD, MI 48033	19153	Secured: Priority: Administrative: \$4,757.76 Unsecured: Total: \$4,757.76	07/15/2009	DELPHI CORPORATION (05-44481)
DINSMORE & SHOHL LLP JERRY SALLEE 1900 CHEMED CTR 255 E FIFTH ST STE 1900 CINCINNATI, OH 45202	18606	Secured: Priority: Administrative: \$110,019.19 Unsecured: Total: \$110,019.19	07/14/2009	DELPHI CORPORATION (05-44481)
DIRECT SOURCING SOLUTIONS INC DSSI 9300 SHELBYVILLE RD STE 402 LOUISVILLE, KY 40222	18680	Secured: Priority: Administrative: \$307,172.08 Unsecured: Total: \$307,172.08	07/14/2009	DELPHI CORPORATION (05-44481)
DIRECT SOURCING SOLUTIONS INC DSSI 9300 SHELBYVILLE RD STE 402 LOUISVILLE, KY 40222	20072	Secured: Priority: Administrative: \$1,091,477.04 Unsecured: Total: \$1,091,477.04	10/30/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
DIRECTED ELECTRONICS INC 1 VIPER WAY VISTA, CA 92081	17300	Secured: Priority: Administrative: \$250,000.00 Unsecured: Total: \$250,000.00	07/06/2009	DELPHI CORPORATION (05-44481)
DON HELFERS 19296 WHITE OAK VALLEY RD CHESTERFIELD, MO 63005	17866	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/06/2009	DELPHI CORPORATION (05-44481)
DOW CORNING CORP ATTN ANGELA M COLE C01222 DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	19318	Secured: Priority: Administrative: \$1,815.00 Unsecured: Total: \$1,815.00	07/15/2009	DELPHI CORPORATION (05-44481)
DOW CORNING CORPORATION ATTN ANGELA M COLE 2200 W SALZBURG RD MAIL C01222 MIDLAND, MI 48686-0994	19941	Secured: Priority: Administrative: \$386.88 Unsecured: Total: \$386.88	11/05/2009	DELPHI CORPORATION (05-44481)
DOW CORNING CORPORATION ATTN ANGELA M COLE C01222 2200 W SALZBURG RD MIDLAND, MI 48686	19319	Secured: Priority: Administrative: \$5,986.65 Unsecured: Total: \$5,986.65	07/15/2009	DELPHI CORPORATION (05-44481)
DOW CORNING CORPORATION ATTN ANGELA M COLE C01222 2200 W SALZBURG RD MIDLAND, MI 48686	19942	Secured: Priority: Administrative: \$45,627.90 Unsecured: Total: \$45,627.90	11/05/2009	DELPHI CORPORATION (05-44481)
DOW CORNING CORPORATION ATTN ANGELA M COLE C01222 2200 W SALZBURG RD MIDLAND, MI 48686	19317	Secured: Priority: Administrative: \$6,407.04 Unsecured: Total: \$6,407.04	07/15/2009	DELPHI CORPORATION (05-44481)
DOW CORNING CORPORATION ATTN ANGELA M COLE C01222 2200 W SALZBURG RD MIDLAND, MI 48686	19943	Secured: Priority: Administrative: \$164,684.00 Unsecured: Total: \$164,684.00	11/05/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
DURHAM STAFFING INC DURHAM FACILITIES MANAGMENT 6300 TRANSIT RD DEPEW, NY 14043	18393	Secured: Priority: Administrative: \$390,045.23 Unsecured: Total: \$390,045.23	07/13/2009	DELPHI CORPORATION (05-44481)
DYNAMIC TECHNOLOGIES CHINA LTD PAOLA PRALORAN NO 18 KINZU 2ND RD ELECTRONICAL INDUSTRIAL PARK NEW DISTRICT CHANGZHOU JIANGSU, CHINA	19278	Secured: Priority: Administrative: \$24,707.58 Unsecured: Total: \$24,707.58	07/15/2009	DELPHI CORPORATION (05-44481)
E I DU PONT DE NEMOURS AND COMPANY ATTN SUSAN HERR DUPONT LEGAL D 8052 2 1007 MARKET ST WILMINGTON, DE 19898	18522	Secured: Priority: Administrative: \$350,547.45 Unsecured: Total: \$350,547.45	07/13/2009	DELPHI CORPORATION (05-44481)
ELECTRONIC DATA SYSTEMS AN HP COMPANY KEN HIGMAN HEWLETT PACKARD CO 2125 E KATELLA AVE ANAHEIM, CA 92806	18544	Secured: Priority: Administrative: \$4,463,147.23 Unsecured: Total: \$4,463,147.23	07/13/2009	DELPHI CORPORATION (05-44481)
ELRINGKLINGER AG MAX EYTH STR 2 DETTINGEN ERMS, 72581 GERMANY	18185	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/10/2009	DELPHI CORPORATION (05-44481)
EMAG LLC RICK DUNKLEY 38800 GRAND RIVER AVE FARMINGTON HILL, MI 48335	17053	Secured: Priority: Administrative: \$42,852.27 Unsecured: Total: \$42,852.27	06/30/2009	DELPHI CORPORATION (05-44481)
EMERY COMMUNICATIONS 6136 AARON LN DAYTON, OH 45424	17013	Secured: Priority: Administrative: \$1,270.60 Unsecured: Total: \$1,270.60	06/29/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ENCORE REHABILITATION DBA SPORTSFIT 113 2ND AVE SE DECATUR, AL 35601	18004	Secured: Priority: Administrative: \$192.00 Unsecured: Total: \$192.00	07/09/2009	DELPHI CORPORATION (05-44481)
ENGINEERED MATERIALS SYSTEMS INC 132 JOHNSON DR DELAWARE, OH 43015	17088	Secured: Priority: Administrative: \$864.21 Unsecured: Total: \$864.21	06/30/2009	DELPHI CORPORATION (05-44481)
ENGINEERS CLUB OF DAYTON 110 E MONUMENT AVE DAYTON, OH 45402	17022	Secured: Priority: Administrative: \$1,920.00 Unsecured: Total: \$1,920.00	06/29/2009	DELPHI CORPORATION (05-44481)
ETAS INC ATTN JL ADLER C O ROBERT BOSCH LLC 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	18691	Secured: Priority: Administrative: \$260,453.89 Unsecured: Total: \$260,453.89	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ETKIN MANAGEMENT LLC E TODD SABLE HONIGAN MILLER SCHWARTZ AND COHN LLP 2290 FIRST NATIONAL BLDG DETROIT, MI 48226	19089	Secured: Priority: Administrative: \$263,342.03 Unsecured: Total: \$263,342.03	07/15/2009	DELPHI CORPORATION (05-44481)
FCI AUSTRIA GMBH KEITH J CUNNINGHAM ESQ PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110	19724	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/04/2009	DELPHI CORPORATION (05-44481)
FCI CONNECTORS DEUTSCHLAND GMBH ATTN KEITH CUNNINGHAM ESQ C O PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101	19725	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/04/2009	DELPHI CORPORATION (05-44481)
FCI CONNECTORS HUNGARY GMBH ATTN KEITH CUNNINGHAM ESQ C O PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101	19720	Secured: Priority: Administrative: \$114,330.07 Unsecured: Total: \$114,330.07	11/04/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
FCI CONNECTORS HUNGARY GMBH ATTN KEITH CUNNINGHAM ESQ C O PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101	19722	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/04/2009	DELPHI CORPORATION (05-44481)
FCI ITALIA SPA KEITH CUNNINGHAM ESQ PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101	19726	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/04/2009	DELPHI CORPORATION (05-44481)
FCI KOREA LTD ATTN KEITH CUNNINGHAM ESQ C O PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101	19721	Secured: Priority: Administrative: \$11,041.61 Unsecured: Total: \$11,041.61	11/04/2009	DELPHI CORPORATION (05-44481)
FCI USA INC DON CALLAHAN 825 OLD TRAIL RD ETTERS, PA 17319	18520	Secured: Priority: Administrative: \$170,135.55 Unsecured: Total: \$170,135.55	07/13/2009	DELPHI CORPORATION (05-44481)
FCI USA INC KEITH J CUNNINGHAM ESQ PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110	19723	Secured: Priority: Administrative: \$933,834.06 Unsecured: Total: \$933,834.06	11/04/2009	DELPHI CORPORATION (05-44481)
FEDERAL SCREW WORKS SUSAN M COOK AND ADAM D BRUSKI 916 WASHINGTON AVE STE 309 BAY CITY, MI 48708	19767	Secured: Priority: Administrative: \$151,516.48 Unsecured: Total: \$151,516.48	11/05/2009	DELPHI CORPORATION (05-44481)
FEDEX CUSTOMER INFO SERVICES AS ASSIGNEE OF FEDEX EXPRESS FEDEX GROUND 3965 AIRWAYS BLVD MODULE G MEMPHIS, TN 38116	19771	Secured: Priority: Administrative: \$739,562.75 Unsecured: Total: \$739,562.75	11/05/2009	DELPHI CORPORATION (05-44481)
FEDEX CUSTOMER INFO SERVICES AS ASSIGNEE OF FEDEX EXPRESS FEDEX GROUND 3965 AIRWAYS BLVD MODULE G MEMPHIS, TN 38116	18406	Secured: Priority: Administrative: \$149,545.60 Unsecured: Total: \$149,545.60	07/13/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
FERRO CORPORATION ATTN MATTHEW H MATHENEY ESQ C O FRANTZ WARD LLP 2500 KEY CTR 127 PUBLIC SQUARE CLEVELAND, OH 44114	18672	Secured: Priority: Administrative: \$15,652.74 Unsecured: Total: \$15,652.74	07/14/2009	DELPHI CORPORATION (05-44481)
FERRO CORPORATION ATTN MATTHEW H MATHENEY ESQ C O FRANTZ WARD LLP 2500 KEY CTR 127 PUBLIC SQUARE CLEVELAND, OH 44114	19785	Secured: Priority: Administrative: \$117,618.12 Unsecured: Total: \$117,618.12	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FEV INC 4554 GLENMEADE LANE AUBURN HILLS, MI 48326-1766	17823	Secured: Priority: Administrative: \$750.00 Unsecured: Total: \$750.00	07/06/2009	DELPHI CORPORATION (05-44481)
FEV INC 4554 GLENMEADE LANE AUBURN HILLS, MI 48326-1766	17824	Secured: Priority: Administrative: \$5,000.00 Unsecured: Total: \$5,000.00	07/06/2009	DELPHI CORPORATION (05-44481)
FIDELITY EMPLOYER SERVICES COMPANY LLC PAMELA SMITH HOLLEMAN SULLIVAN & WORCHESTER LLP ONE POST OFFICE SQ BOSTON, MA 02109	19764	Secured: Priority: Administrative: \$833,333.04 Unsecured: Total: \$833,333.04	11/05/2009	DELPHI CORPORATION (05-44481)
FOSTA TEK OPTICS INC 320 HAMILTON ST LEOMINSTER, MA 01453	16932	Secured: Priority: Administrative: \$3,555.00 Unsecured: Total: \$3,555.00	06/29/2009	DELPHI CORPORATION (05-44481)
FRAENKISCHE USA LP ATTN SIMONE KRAUS SMITH GAMBRELL & RUSSELL LLP 1230 PEACHTREE ST NE STE 3100 ATLANTA, GA 30309	19155	Secured: Priority: Administrative: \$79,881.28 Unsecured: Total: \$79,881.28	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
FRANCIS MANUFACTURING COMPANY 2200 RUSSIA VERSAILLES RD PO BOX 400 RUSSIA, OH 45363-0400	17680	Secured: Priority: Administrative: \$1,737.19 Unsecured: Total: \$1,737.19	07/03/2009	DELPHI CORPORATION (05-44481)
FREUDENBERG NOK GENERAL PARTNERSHIP RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	19035	Secured: Priority: Administrative: \$270,788.27 Unsecured: Total: \$270,788.27	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FREUDENBERG NOK GENERAL PARTNERSHIP ET AL C O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FL AT FORD FIELD DETROIT, MI 48226	19277	Secured: Priority: Administrative: \$270,788.27 Unsecured: Total: \$270,788.27	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FREUDENBERG NOK GENERAL PARTNERSHIP ET AL C O RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	19924	Secured: Priority: Administrative: \$1,250,412.47 Unsecured: Total: \$1,250,412.47	11/04/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FREUDENBERG NOK MECHATRONICS GMBH & CO KG C O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FL AT FORD FIELD DETROIT, MI 48226	19167	Secured: Priority: Administrative: \$11,256.84 Unsecured: Total: \$11,256.84	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FREUDENBERG NOK MECHATRONICS GMBH&CO KG C O RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	19923	Secured: Priority: Administrative: \$40,929.90 Unsecured: Total: \$40,929.90	11/04/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FUJI MACHINE AMERICA CORPORATION ATTN MARY ANN FLEISHMANN 171 CORPORATE WOODS PKWY VERNON HILLS, IL 60061	18718	Secured: Priority: Administrative: \$225,858.29 Unsecured: Total: \$225,858.29	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
GE BETZ INC ATTN JOE HALSTEAD 4636 SOMERTON RD TREVOSSE, PA 19053	18618	Secured: Priority: Administrative: \$8,642.95 Unsecured: Total: \$8,642.95	07/14/2009	DELPHI CORPORATION (05-44481)
GE BETZ INC ATTN JOE HALSTEAD 4636 SOMERTON RD TREVOSSE, PA 19053	18619	Secured: Priority: Administrative: \$2,509.40 Unsecured: Total: \$2,509.40	07/14/2009	DELPHI CORPORATION (05-44481)
GENERAL ELECTRIC CAPITAL CORPORATION ATTN TOM MCLAY 10 RIVERVIEW DR DANBURY, CT 06810	19002	Secured: Priority: Administrative: \$1,138,006.73 Unsecured: Total: \$1,138,006.73	07/15/2009	DELPHI CORPORATION (05-44481)
GENPACT INTERNATIONAL INC SHARYN B ZUCH WIGGIN AND DANA LLP 185 ASYLUM ST HARTFORD, CT 06103	18742	Secured: Priority: Administrative: \$6,600,160.00 Unsecured: Total: \$6,600,160.00	07/13/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GENPACT INTERNATIONAL INC SHARYN B ZUCH WIGGIN AND DANA LLP 185 ASYLUM ST HARTFORD, CT 06103	18743	Secured: Priority: Administrative: \$6,600,160.00 Unsecured: Total: \$6,600,160.00	07/13/2009	DELPHI CORPORATION (05-44481)
GENPACT INTERNATIONAL LLC SHARYN B ZUCH WIGGIN AND DANA LLP 185 ASYLUM ST HARTFORD, CT 06103	20052	Secured: Priority: Administrative: \$6,831,514.00 Unsecured: Total: \$6,831,514.00	10/30/2009	DELPHI CORPORATION (05-44481)
GENPACT INTERNATIONAL LLC SHARYN B ZUCH WIGGIN AND DANA LLP 185 ASYLUM ST HARTFORD, CT 06103	20053	Secured: Priority: Administrative: \$6,831,514.00 Unsecured: Total: \$6,831,514.00	10/30/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GIBBS DIE CASTING CORPORATION ATTN EVE A MARSELLA 3424 CARSON ST STE 350 TORRANCE, CA 90503-5716	18997	Secured: Priority: Administrative: \$91,999.02 Unsecured: Total: \$91,999.02	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
GWENDOLYN POOLE 1076 DEVON ST YOUNGSTOWN, OH 44505	17001	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
HARADA INDUSTRY OF AMERICA 22925 VENTURE DR NOVI, MI 48375	18540	Secured: Priority: Administrative: \$42,164.88 Unsecured: Total: \$42,164.88	07/13/2009	DELPHI CORPORATION (05-44481)
HARBISON BROS INC 32 APPENHEIMER AVE BUFFALO, NY 14214-2902	17070	Secured: Priority: Administrative: \$1,193.12 Unsecured: Total: \$1,193.12	06/30/2009	DELPHI CORPORATION (05-44481)
HATTIE B TAYLOR 2201 SANTA BARBARA DR FLINT, MI 48504	18068	Secured: Priority: Administrative: \$719.31 Unsecured: Total: \$719.31	07/09/2009	DELPHI CORPORATION (05-44481)
HENKEL CORPORATION BRENDA HYLTON 32150 JUST IMAGINE DR AVON, OH 44011	18408	Secured: Priority: Administrative: \$23,454.82 Unsecured: Total: \$23,454.82	07/13/2009	DELPHI CORPORATION (05-44481)
HEWLETT PACKARD ATTN KEN HIGMAN 2125 E KATELLA AVE NO 400 ANAHEIM, CA 92806	18486	Secured: Priority: Administrative: \$4,572,037.15 Unsecured: Total: \$4,572,037.15	07/13/2009	DELPHI CORPORATION (05-44481)
HEWLETT PACKARD FINANCIAL SERVICES CO ATTN RECOVERY PARALEGAL 420 MOUNTAIN AVE MURRAY HILL, NJ 07974	18143	Secured: Priority: Administrative: \$57,068.22 Unsecured: Total: \$57,068.22	07/10/2009	DELPHI CORPORATION (05-44481)
HI TEMP HEATING AND COOLING 520 S GOULD ST OWOSSO, MI 48867	18250	Secured: Priority: Administrative: \$268.00 Unsecured: Total: \$268.00	07/13/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
HIRSCHMANN CAR COMMUNICATIONS GMBH ATTN MR PETER KAMPS STUTTGARTER STRABE 45 51 NECKARTENZLINGEN, 72654 GERMANY	19133	Secured: Priority: Administrative: \$118,139.91 Unsecured: Total: \$118,139.91	07/15/2009	DELPHI CORPORATION (05-44481)
HITACHI CHEMICAL SINGAPORE PTE LTD ATTN MENACHEM O ZELMANOVITZ ESQ C O MORGAN LEWIS & BOCKIUS LLP 101 PARK AVE NEW YORK, NY 10178-0060	18622	Secured: Priority: Administrative: \$85,178.50 Unsecured: Total: \$85,178.50	07/14/2009	DELPHI CORPORATION (05-44481)
HORIZON SOLUTIONS LLC ATTN DEBBIE KRENZER 2005 BRIGHTON HENRIETTA TOWNLINE RD ROCHESTER, NY 14623	18857	Secured: Priority: Administrative: \$22,479.36 Unsecured: Total: \$22,479.36	07/15/2009	DELPHI CORPORATION (05-44481)
HOUGHTON INTERNATIONAL INC DBA D A STUART COMPANY 945 MADISON AVE NORRISTOWN, PA 19403	18839	Secured: Priority: Administrative: \$21,122.84 Unsecured: Total: \$21,122.84	07/15/2009	DELPHI CORPORATION (05-44481)
HRL LABORATORIES LLC ATTN D R ALLEMEIER 3011 MALIBU CANYON RD MALIBU, CA 90265	18539	Secured: Priority: Administrative: \$73,916.00 Unsecured: Total: \$73,916.00	07/13/2009	DELPHI CORPORATION (05-44481)
HUBERT STUEKEN GMBH & CO KG C O IPP CORP 1476 BEN SAWYER BLVE STE 11 MOUNT PLEASANT, SC 29464	18310	Secured: Priority: Administrative: \$18,280.67 Unsecured: Total: \$18,280.67	07/13/2009	DELPHI CORPORATION (05-44481)
IHS GLOBAL 15 INVERNESS WAY E ENGLEWOOD, CO 80112	18240	Secured: Priority: Administrative: \$292.27 Unsecured: Total: \$292.27	06/30/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
INDUSTRIAL WAREHOUSE SERVICES INC BECKY JANES PO BOX 2177 TUSCALOOGA, AL 35403	18707	Secured: Priority: Administrative: \$5,000.00 Unsecured: Total: \$5,000.00	07/14/2009	DELPHI CORPORATION (05-44481)
INSIGHT ANALYTICAL LABS DBA IAL 2430 WAYNOKA RD COLORADO SPRINGS, CO 80915-1612	16972	Secured: Priority: Administrative: \$766.50 Unsecured: Total: \$766.50	06/29/2009	DELPHI CORPORATION (05-44481)
INTERNATIONAL RECTIFIER CORPORATION MALANI CADEMARTORI SHEPPARD MULLIN RICHTER & HAMPTON LLP 30 ROCKEFELLER PLZ STE 2400 NEW YORK, NY 10112	19068	Secured: Priority: Administrative: \$1,148,958.82 Unsecured: Total: \$1,148,958.82	07/15/2009	DELPHI CORPORATION (05-44481)
INTERNATIONAL THERMAL SYSTEMS LLC 4697 WEST GREENFIELD AVE MILWAUKEE, WI 53214	18612	Secured: Priority: Administrative: \$40,021.20 Unsecured: Total: \$40,021.20	07/14/2009	DELPHI CORPORATION (05-44481)
INTERNATIONAL THERMAL SYSTEMS LLC 4697 WEST GREENFIELD AVE MILWAUKEE, WI 53214	17833	Secured: Priority: Administrative: \$5,353.00 Unsecured: Total: \$5,353.00	07/06/2009	DELPHI CORPORATION (05-44481)
INTERNATIONAL THERMAL SYSTEMS LLC ATTN DAVID LICHTERMAN 4697 W GREENFIELD AVE MILWAUKEE, WI 53214	17822	Secured: Priority: Administrative: \$16,526.20 Unsecured: Total: \$16,526.20	07/06/2009	DELPHI CORPORATION (05-44481)
INTRA CORP 855 MANUFACTURERS DR WESTLAND, MI 48186-4036	18724	Secured: Priority: Administrative: \$26,745.00 Unsecured: Total: \$26,745.00	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
INTRA CORP 855 MANUFACTURERS DR WESTLAND, MI 48186-4036	18597	Secured: Priority: \$26,745.00 Administrative: Unsecured: Total: \$26,745.00	07/14/2009	DELPHI CORPORATION (05-44481)
INVAR A DIVISION OF LINAMAR HOLDINGS INC C O SUSAN M COOK 916 WASHINGTON AVE STE 309 BAY CITY, MI 48708	18882	Secured: Priority: Administrative: \$974,810.00 Unsecured: Total: \$974,810.00	07/15/2009	DELPHI CORPORATION (05-44481)
IRISH WELDING CO IRISH CARBONIC COMPANY PROPANE CORPORATION WELDING SUPPLY CORP PO BOX 409 BUFFALO, NY 14212-0409	18291	Secured: Priority: Administrative: \$1,238.99 Unsecured: Total: \$1,238.99	07/13/2009	DELPHI CORPORATION (05-44481)
IVAN DOVERSPIKE CO 9501 CONNER AVE DETROIT, MI 48213	17372	Secured: Priority: Administrative: \$5,698.60 Unsecured: Total: \$5,698.60	07/06/2009	DELPHI CORPORATION (05-44481)
JACK JENEFSKY BOWMAN SUPPLY CO 225 N IRWIN ST PO BOX 1404 DAYTON, OH 45401	18498	Secured: Priority: Administrative: \$5,875.15 Unsecured: Total: \$5,875.15	07/13/2009	DELPHI CORPORATION (05-44481)
JANIECE R WALTERS	18086	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/09/2009	DELPHI CORPORATION (05-44481)
JEFFERIES & COMPANY INC TOM CARLSON & MICHAEL MORAN 520 MADISON AVE 7TH FL NEW YORK, NY 10022	19070	Secured: Priority: Administrative: \$67,611.58 Unsecured: Total: \$67,611.58	07/15/2009	DELPHI CORPORATION (05-44481)
JML PAINTING 13251 STEPHENS RD WARREN, MI 48089	18638	Secured: Priority: Administrative: \$6,603.20 Unsecured: Total: \$6,603.20	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
JOHN E GREEN COMPANY JOHN R GREEN 220 VICTOR AVE HIGHLAND PARK, MI 48203	18391	Secured: Priority: Administrative: \$123,020.00 Unsecured: Total: \$123,020.00	07/13/2009	DELPHI CORPORATION (05-44481)
JOHN E GREEN COMPANY JOHN R GREEN 220 VICTOR AVE HIGHLAND PARK, MI 48203	18390	Secured: Priority: Administrative: \$30,033.28 Unsecured: Total: \$30,033.28	07/13/2009	DELPHI CORPORATION (05-44481)
JOHNSON CONTROLS INC AUTOMOTIVE EXPERIENCE DIVISION AND AFFILIATES C O STEPHEN T BOBO REED SMITH LLP 10 S WACKER DR 40TH FL CHICAGO, IL 60606	18528	Secured: Priority: Administrative: \$110,189.59 Unsecured: Total: \$110,189.59	07/14/2009	DELPHI CORPORATION (05-44481)
JOHNSON CONTROLS INC BUILDING EFFICIENCY C O STEVEN T BOBO REED SMITH LLP 10 S WACKER DR 40TH FLR CHICAGO, IL 60606	18721	Secured: Priority: Administrative: \$3,451.44 Unsecured: Total: \$3,451.44	07/14/2009	DELPHI CORPORATION (05-44481)
JOSHUA A SMITH	18166	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/10/2009	DELPHI CORPORATION (05-44481)
JSP INTERNATIONAL LLC ZACHARY ESTRIN 1285 DRUMMERS LN STE 301 WAYNE, PA 19087	18052	Secured: Priority: Administrative: \$12,623.52 Unsecured: Total: \$12,623.52	07/09/2009	DELPHI CORPORATION (05-44481)
KARL KUEFNER KG C O IPP CORP 1476 BEN SAWYER BLVD STE 11 MOUNT PLEASANT, SC 29464	16934	Secured: Priority: Administrative: \$7,768.48 Unsecured: Total: \$7,768.48	06/29/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
KEATING MUETHING & KLEKAMP PLL JASON V STITT ESQ 1 E 4TH ST STE 1400 CINCINNATI, OH 45202	18856	Secured: Priority: Administrative: \$421.85 Unsecured: Total: \$421.85	07/15/2009	DELPHI CORPORATION (05-44481)
KEN BOUMA 2808 LEE ST SW GRANDVILLE, MI 49418	17040	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
KENMODE TOOL & ENG INC 820 ALGONQUIN RD ALGONQUIN, IL 60102-2482	18860	Secured: Priority: Administrative: \$2,262.06 Unsecured: Total: \$2,262.06	07/15/2009	DELPHI CORPORATION (05-44481)
KENWORTH OF BUFFALO NY INC 100 COMMERCE DR LACKAWANNA, NY 14218	16927	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
KEY DESIGN INC 4876 DIXIE HWY SAGINAW, MI 48601	18601	Secured: Priority: Administrative: \$12,167.00 Unsecured: Total: \$12,167.00	07/14/2009	DELPHI CORPORATION (05-44481)
KICKHAEFER MFG CO DBA KMC STAMPING JILL K ECKLUND 1221 S PARK ST PORT WASHINGTON, WI 53041	18861	Secured: Priority: Administrative: \$103,194.57 Unsecured: Total: \$103,194.57	07/15/2009	DELPHI CORPORATION (05-44481)
KSR INTERNATIONAL CO DRESDEN INDUSTRIAL A DIC OF 95 ERIE ST S PO BOX 1060 RIDGETOWN, ON N0P 2C0 CANADA	18181	Secured: Priority: Administrative: \$461,304.35 Unsecured: Total: \$461,304.35	07/10/2009	DELPHI CORPORATION (05-44481)
L & S TOOL INC PO BOX 932 KOKOMO, IN 46903-0932	20049	Secured: Priority: Administrative: \$271,064.07 Unsecured: Total: \$271,064.07	10/30/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
L & S TOOL INC PO BOX 932 KOKOMO, IN 46903-0932	19610	Secured: Priority: Administrative: \$107,326.44 Unsecured: Total: \$107,326.44	09/24/2009	DELPHI CORPORATION (05-44481)
L& S TOOL INC PO BOX 932 KOKOMO, IN 46903-0932	18182	Secured: Priority: Administrative: \$74,302.71 Unsecured: Total: \$74,302.71	07/10/2009	DELPHI CORPORATION (05-44481)
LANDSTAR EXPRESS AMERICA 13410 SUTTON PARK DR S JACKSONVILLE, FL 32224	17058	Secured: Priority: Administrative: \$78,725.95 Unsecured: Total: \$78,725.95	06/30/2009	DELPHI CORPORATION (05-44481)
LANDSTAR GLOBAL LOGISTICS 13410 SUTTON PARK DR S JACKSONVILLE, FL 32224	17062	Secured: Priority: Administrative: Unsecured: \$61,823.12 Total: \$61,823.12	06/30/2009	DELPHI CORPORATION (05-44481)
LANDSTAR INWAY 13410 SUTTON PARK DR S JACKSONVILLE, FL 32224	17057	Secured: Priority: Administrative: \$180.00 Unsecured: Total: \$180.00	06/30/2009	DELPHI CORPORATION (05-44481)
LANDSTAR RANGER 13410 SUTTON PARK DR S JACKSONVILLE, FL 32224	17056	Secured: Priority: Administrative: Unsecured: \$4,494.52 Total: \$4,494.52	06/30/2009	DELPHI CORPORATION (05-44481)
LARRY A HUBBARD 1360 KRANUR DR BURTON, MI 48509	17373	Secured: Priority: Administrative: \$6,693.00 Unsecured: Total: \$6,693.00	07/06/2009	DELPHI CORPORATION (05-44481)
LASER IND CORP LAURA SANCHEZ 11601 PELLICANO DR STE C 6 EL PASO, TX 79936	16855	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/26/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
LASER PHOTONICS 400 RINEHART RD NO 1000 LAKEMARY, FL 32746	17406	Secured: Priority: Administrative: \$7,605.00 Unsecured: Total: \$7,605.00	07/06/2009	DELPHI CORPORATION (05-44481)
LAWRENCE SEMICONDUCTOR RESEARCH LABORATORY ATTN CHEYRL BRIDGES 2300 W HUNTINGTON DR TEMPE, AZ 85282	18578	Secured: Priority: Administrative: \$13,464.65 Unsecured: Total: \$13,464.65	07/14/2009	DELPHI CORPORATION (05-44481)
LEXINGTON RUBBER GROUP INC 1510 RIDGE RD VIENNA, OH 44473	18243	Secured: Priority: Administrative: \$136,530.00 Unsecured: Total: \$136,530.00	07/10/2009	DELPHI CORPORATION (05-44481)
LINAMAR CORPORATION AND ITS SUBSIDIARIES AND AFFILIATES SUSAN M COOK AND ADAM D BRUSKI 916 WASHINGTON AVE STE 309 BAY CITY, MI 48708	19770	Secured: Priority: Administrative: \$1,602,060.79 Unsecured: Total: \$1,602,060.79	11/05/2009	DELPHI CORPORATION (05-44481)
LITTELFUSE INC 8755 W HIGGINS RD STE 500 CHICAGO, IL 60631	18543	Secured: Priority: Administrative: \$546,445.94 Unsecured: Total: \$546,445.94	07/13/2009	DELPHI CORPORATION (05-44481)
LOGISTICS INSIGHT CORPORATION GEOFFREY T PAVLIC ESQ STEINBERG SHAPIRO & CLARK 24901 NORTHWESTERN HWY STE 611 SOUTHFIELD, MI 48075	17307	Secured: Priority: Administrative: \$57,129.69 Unsecured: Total: \$57,129.69	07/06/2009	DELPHI CORPORATION (05-44481)
LORENSTON MFG CO SW INC PO BOX 932 KOKOMO, IN 46903-0932	18565	Secured: Priority: Administrative: \$181,640.35 Unsecured: Total: \$181,640.35	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
LORENTSON MFG CO SW INC PO BOX 932 KOKOMO, IN 46903-0932	20048	Secured: Priority: Administrative: \$301,888.79 Unsecured: Total: \$301,888.79	10/30/2009	DELPHI CORPORATION (05-44481)
LORENTSON MFG CO INC PO BOX 932 KOKOMO, IN 46903-0932	20050	Secured: Priority: Administrative: \$741,930.69 Unsecured: Total: \$741,930.69	10/30/2009	DELPHI CORPORATION (05-44481)
LORENTSON MFG CO INC PO BOX 932 KOKOMO, IN 46903-0932	18183	Secured: Priority: Administrative: \$245,530.34 Unsecured: Total: \$245,530.34	07/10/2009	DELPHI CORPORATION (05-44481)
LORENTSON MFG CO INC PO BOX 932 KOKOMO, IN 46903-0932	19611	Secured: Priority: Administrative: \$320,795.55 Unsecured: Total: \$320,795.55	09/24/2009	DELPHI CORPORATION (05-44481)
LORENTSON MFG CO SW INC PO BOX 932 KOKOMO, IN 46903-0932	19609	Secured: Priority: Administrative: \$129,444.70 Unsecured: Total: \$129,444.70	09/24/2009	DELPHI CORPORATION (05-44481)
LORENTSON TOOLING INC	19608	Secured: Priority: Administrative: \$55,086.00 Unsecured: Total: \$55,086.00	09/24/2009	DELPHI CORPORATION (05-44481)
LORENTSON TOOLING INC PO BOX 932 KOKOMO, IN 46903-0932	20047	Secured: Priority: Administrative: \$98,615.00 Unsecured: Total: \$98,615.00	10/30/2009	DELPHI CORPORATION (05-44481)
LORENTSON TOOLING INC PO BOX 932 KOKOMO, IN 46903-0932	18184	Secured: Priority: Administrative: \$51,060.00 Unsecured: Total: \$51,060.00	07/10/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
LTS EQUIPMENT SERVICES INC DBA LIFT TRUCK SERVICES 206 RAYNOLDS EL PASO, TX 79905	16996	Secured: Priority: Administrative: \$40,319.36 Unsecured: Total: \$40,319.36	06/29/2009	DELPHI CORPORATION (05-44481)
LTX CREDENCE CORPORATION ATTN LARRY ROCK 5975 NW PINEFARM PL HILLSBORO, OR 97124	18318	Secured: Priority: Administrative: \$74,500.00 Unsecured: Total: \$74,500.00	07/13/2009	DELPHI CORPORATION (05-44481)
LUTZ ROOFING COMPANY 4721 22 MILE RD SHELBY TWP, MI 48317	17017	Secured: Priority: Administrative: \$375.00 Unsecured: Total: \$375.00	06/29/2009	DELPHI CORPORATION (05-44481)
LYDALL THERMAL ACOUSTICAL SALES LLC 1241 BUCK SHOALS RD HAMPTONVILLE, NC 27020	18642	Secured: Priority: Administrative: \$23,119.36 Unsecured: Total: \$23,119.36	07/14/2009	DELPHI CORPORATION (05-44481)
MALLORY CONTROLS DIV OF EMERSON ELECTRIC CO 2831 WATERFRONT PKWY E DR INDIANAPOLIS, IN 46214-2016	18140	Secured: Priority: Administrative: \$47,331.29 Unsecured: Total: \$47,331.29	07/10/2009	DELPHI CORPORATION (05-44481)
MALLORY CONTROLS DIV OF EMERSON ELECTRIC CO 2831 WATERFRONT PKWY E DR INDIANAPOLIS, IN 46214-2016	18139	Secured: Priority: Administrative: \$670.00 Unsecured: Total: \$670.00	07/10/2009	DELPHI CORPORATION (05-44481)
MARSH USA INC CRAIG PADOVER 121 RIVER ST HOBOKEN, NJ 07030	19085	Secured: Priority: Administrative: \$259,750.00 Unsecured: Total: \$259,750.00	07/15/2009	DELPHI CORPORATION (05-44481)
MARTINREA INTERNATIONAL INC DAVID M EISENBERG ERMAN TEICHER MILLER ZUCKER & FREEDMAN PC 400 GALLERIA OFFICENTRE STE 444 SOUTHFIELD, MI 48034-2162	18722	Secured: Priority: Administrative: \$151,288.67 Unsecured: Total: \$151,288.67	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
MARTINREA INTERNATIONAL INC DAVID M EISENBERG ESQ ERMAN TEICHER MILLER ZUCKER & FREEDMAN PC 400 GALLERIA OFFICENTRE STE 444 SOUTHFIELD, MI 48034	19714	Secured: Priority: Administrative: \$398,635.42 Unsecured: Total: \$398,635.42	11/04/2009	DELPHI CORPORATION (05-44481)
MASTER AUTOMATIC INC STEVE SIERAKOWSKI CFO 40485 SCHOOLCRAFT RD PLYMOUTH, MI 48170	18630	Secured: Priority: Administrative: \$13,278.20 Unsecured: Total: \$13,278.20	07/14/2009	DELPHI CORPORATION (05-44481)
MAXI GRIP INC 24871 GIBSON DR WARREN, MI 48085	16966	Secured: Priority: Administrative: \$1,750.00 Unsecured: Total: \$1,750.00	06/29/2009	DELPHI CORPORATION (05-44481)
MAYER TOOL & ENGINEERING INC LAVERNE GISSY 1404 N CENTERVILLE RD STURGIS, MI 49091	19713	Secured: Priority: Administrative: \$151,795.00 Unsecured: Total: \$151,795.00	11/04/2009	DELPHI CORPORATION (05-44481)
MEDEGEN INC ATTN REBECCA J WINTHROP ESQ C O BALLARD SPAHR ANDREWS & INGERSOLL LLP 2029 CENTURY PARK E STE 800 LOS ANGELES, CA 90067	18153	Secured: Priority: Administrative: \$352,912.00 Unsecured: Total: \$352,912.00	07/10/2009	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)
MEDEGEN INC ATTN REBECCA J WINTHROP ESQ C O BALLARD SPAHR ANDREWS & INGERSOLL LLP 2029 CENTURY PARK E STE 800 LOS ANGELES, CA 90067	18152	Secured: Priority: Administrative: \$352,912.00 Unsecured: Total: \$352,912.00	07/10/2009	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
METAL MATIC INC 629 SECOND ST SE MINNEAPOLIS, MN 55414-2106	18045	Secured: Priority: Administrative: \$16,550.96 Unsecured: Total: \$16,550.96	07/09/2009	DELPHI CORPORATION (05-44481)
MGA RESEARCH CORPORATION SETH A DRUCKER ESQ HONIGMAN MILLER SCHWARTZ AND COHN LLP 660 WOODWARD AVE STE 2290 DETROIT, MI 48226	18599	Secured: Priority: Administrative: \$7,900.00 Unsecured: Total: \$7,900.00	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
MGR MOLD INC 6450 COTTER STERLING HEIGHTS, MI 48314	17492	Secured: Priority: Administrative: \$4,118.50 Unsecured: Total: \$4,118.50	07/07/2009	DELPHI CORPORATION (05-44481)
MICHIGAN TECHNOLOGICAL UNIVERSITY SPONSORED PROGRAMS ACCOUNTING 1400 TOWNSEND DR HOUGHTON, MI 49931	18656	Secured: Priority: Administrative: \$18,855.00 Unsecured: Total: \$18,855.00	07/14/2009	DELPHI CORPORATION (05-44481)
MICROMERITICS INSTRUMENT CORP 4356 COMMUNICATIONS DR NORCROSS, GA 30093	18459	Secured: Priority: Administrative: \$2,480.55 Unsecured: Total: \$2,480.55	07/13/2009	DELPHI CORPORATION (05-44481)
MID MICHIGAN ROOFING LLC 3232 ENTERPRISE DR SAGINAW, MI 48603	16935	Secured: Priority: Administrative: \$1,459.43 Unsecured: Total: \$1,459.43	06/29/2009	DELPHI CORPORATION (05-44481)
MID SOUTH ELECTRONICS INC PO BOX 1308 GADSDEN, AL 35902	18897	Secured: Priority: Administrative: \$15,161.64 Unsecured: Total: \$15,161.64	07/15/2009	DELPHI CORPORATION (05-44481)
MIDWEST STAMPING REGENT MIDWEST STAMPING 401 S STEELE ST IONIA, MI 48846	17641	Secured: Priority: Administrative: \$7,934.20 Unsecured: Total: \$7,934.20	07/03/2009	DELPHI CORPORATION (05-44481)
MIDWEST STAMPING SUMTER 401 S STEELE ST IONIA, MI 48846	18637	Secured: Priority: Administrative: \$52,837.09 Unsecured: Total: \$52,837.09	07/14/2009	DELPHI CORPORATION (05-44481)
MIDWEST STAMPING SUMTER 401 S STEELE ST IONIA, MI 48846	17087	Secured: Priority: Administrative: \$125,810.07 Unsecured: Total: \$125,810.07	06/30/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
MIS CORPORATION MICHIGAN SUSAN M COOK AND ADAM D BRUSKI 916 WASHINGTON AVE STE 309 BAY CITY, MI 48708	19769	Secured: Priority: Administrative: \$2,040.02 Unsecured: Total: \$2,040.02	11/05/2009	DELPHI CORPORATION (05-44481)
MISCO MINNEAPOLIS SPEAKER CO INC 2637 32ND AVE S MINNEAPOLIS, MN 55406-1641	17786	Secured: Priority: Administrative: \$537.60 Unsecured: Total: \$537.60	07/08/2009	DELPHI CORPORATION (05-44481)
MOLEX ATTN MIKE FRITZ 2222 WELLINGTONCT LISLE, IL 60532	17718	Secured: Priority: Administrative: \$2,684,797.00 Unsecured: Total: \$2,684,797.00	07/06/2009	DELPHI CORPORATION (05-44481)
MPS GROUP INC 2920 SCOTTEN ST DETROIT, MI 48210	18542	Secured: Priority: Administrative: \$44,186.45 Unsecured: Total: \$44,186.45	07/13/2009	DELPHI CORPORATION (05-44481)
MPS GROUP INC 2920 SCOTTEN ST DETROIT, MI 48210	18633	Secured: Priority: Administrative: \$44,186.45 Unsecured: Total: \$44,186.45	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MR ROBERT TEVENS	17395	Secured: Priority: Administrative: \$240.10 Unsecured: Total: \$240.10	07/06/2009	DELPHI CORPORATION (05-44481)
MUBEA DE MEXICO S DE RL DE CV DOUG CAIN 8200 DIXIE HWY FLORENCE, KY 41042	20016	Secured: Priority: Administrative: \$15,412.50 Unsecured: Total: \$15,412.50	11/05/2009	DELPHI CORPORATION (05-44481)
MUBEA INC DOUG CAIN 8200 DIXIE HWY FLORENCE, KY 41042	20015	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/05/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
MULTIBASE INC ATTN ANGELA M COLE C01222 C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	20013	Secured: Priority: Administrative: \$24,833.42 Unsecured: Total: \$24,833.42	11/05/2009	DELPHI CORPORATION (05-44481)
MURATA ELECTRONICS NORTH AMERICA INC C O PAUL M BAISIER AND SHUMAN SOHRN SAYFARTH SHAW LLP 1545 PEACHTREE ST NE STE 700 ATLANTA, GA 30309-2401	19170	Secured: Priority: Administrative: \$119.30 Unsecured: Total: \$119.30	07/15/2009	DELPHI CORPORATION (05-44481)
NATIONAL MATERIAL OF MEXICO S DE RL DE CV JOSE CONTRERAS CREDIT MANAGER 1965 PRATT BLVD ELK GROVE VILLAGE, IL 60007	19071	Secured: Priority: Administrative: \$508,002.38 Unsecured: Total: \$508,002.38	07/15/2009	DELPHI CORPORATION (05-44481)
NATIONAL TEST EQUIPMENT INC SCOTT SCHLUMBERGER 1935 PLAZA REAL OCEANSIDE, CA 92056	16914	Secured: Priority: Administrative: \$3,856.72 Unsecured: Total: \$3,856.72	06/25/2009	DELPHI CORPORATION (05-44481)
NAVISTAR INC FKA INTERNATIONAL TRUCK AND ENGINE CORPORATION ATTN MICHAEL MCCROY 11 S MERIDIAN INDIANAPOLIS, IN 46204-3535	19147	Secured: Priority: Administrative: \$36,872.63 Unsecured: Total: \$36,872.63	07/15/2009	DELPHI DIESEL SYSTEMS CORP (05-44612)
NAVISTAR INC FKA INTERNATIONAL TRUCK AND ENGINE CORPORATION MICHAEL K MCCRORY ESQ BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	19921	Secured: Priority: Administrative: \$26,638.12 Unsecured: Total: \$26,638.12	11/04/2009	DELPHI DIESEL SYSTEMS CORP (05-44612)
NEW YORK STATE ELECTRIC AND GAS CORPORATION ATTN DONNA M KELLY NYSEG BANKRUPTCY DEPARTMENT PO BOX 5240 BINGHAMTON, NY 13902	19766	Secured: Priority: Administrative: \$234,571.63 Unsecured: Total: \$234,571.63	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS RISK MANAGEMENT CORP (05-44570)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
NEWPORT SCIENTIFIC INC 8246 E SANDY CT JESSUP, MD 20794	18245	Secured: Priority: Administrative: \$5,175.00 Unsecured: Total: \$5,175.00	07/10/2009	DELPHI CORPORATION (05-44481)
NIDEC AMERICA CORPORATION ATTN THOMAS A KEGNAN 100 RIVER RIDGE DR STE 300 NORWOOD, MA 02062-5083	18943	Secured: Priority: Administrative: \$157,399.20 Unsecured: Total: \$157,399.20	07/15/2009	DELPHI CORPORATION (05-44481)
NORMA JEAN KYLE 624 W MARTINDALE RD UNION, OH 45322	17028	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
NORTHERN ENGRAVING CORP C O ALICIA SCHEHR ESQ JAFJE RAITT HEUER & WEISS PC 27777 FRANKLIN RD STE 2500 SOUTHFIELD, MI 48034	18651	Secured: Priority: Administrative: \$6,938.61 Unsecured: Total: \$6,938.61	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NORTHERN ENGRAVING CORP C O ALICIA SCHEHR ESQ JAFJE RAITT HEUER & WEISS PC 27777 FRANKLIN RD STE 2500 SOUTHFIELD, MI 48034	18650	Secured: Priority: Administrative: \$2,777.74 Unsecured: Total: \$2,777.74	07/14/2009	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
NORTHERN ENGRAVING CORP C O ALICIA SCHEHR ESQ JAFJE RAITT HEUER & WEISS PC 27777 FRANKLIN RD STE 2500 SOUTHFIELD, MI 48034	18649	Secured: Priority: Administrative: \$505.00 Unsecured: Total: \$505.00	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NUVOTON TECHNOLOGY CORPORATION AMERICA 2727 N 1ST ST SAN JOSE, CA 95134	18703	Secured: Priority: Administrative: \$4,940.00 Unsecured: Total: \$4,940.00	07/14/2009	DELPHI CORPORATION (05-44481)
OERLIKON BALZERS 2511 TECHNOLOGY DR STE 114 ELGIN, IL 60124	18050	Secured: Priority: Administrative: \$12,998.37 Unsecured: Total: \$12,998.37	07/09/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
OMRON DUALTEC AUTOMOTIVE ELECTRONICS INC 2291 WINSTON PARK DR OAKVILLE, ON L6H 6R7 CANADA	18935	Secured: Priority: Administrative: \$237,585.00 Unsecured: Total: \$237,585.00	07/15/2009	DELPHI CORPORATION (05-44481)
ONTARIO SPECIALTY CONTRACTING INC C O 1800 MAIN PLACE TOWER 350 MAIN ST BUFFALO, NY 14202	19873	Secured: Priority: Administrative: \$288,751.25 Unsecured: Total: \$288,751.25	10/30/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ORACLE USA INC SHAWN M CHRISTIANSON ESQ BUCHALTER NEMER 333 MARKET ST 25TH FL SAN FRANCISCO, CA 94105	18662	Secured: Priority: Administrative: \$42,067.60 Unsecured: Total: \$42,067.60	07/14/2009	DELPHI CORPORATION (05-44481)
P & R INDUSTRIES INC 1524 N CLINTON AVE ROCHESTER, NY 14621	18899	Secured: Priority: Administrative: \$1,175,045.51 Unsecured: Total: \$1,175,045.51	07/15/2009	DELPHI CORPORATION (05-44481)
PARK ENTERPRISES OF ROCHESTER INC ROBERT BRUNSKILL 226 JAY ST ROCHESTER, NY 14608	18715	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/14/2009	DELPHI CORPORATION (05-44481)
PARKER HANNIFIN CORP ATTN CREDIT DEPT 6035 PARKLAND BLVD CLEVELAND, OH 44124	19078	Secured: Priority: Administrative: \$40,509.68 Unsecured: Total: \$40,509.68	07/15/2009	DELPHI CORPORATION (05-44481)
PARTS FINISHING GRP DE MEXICO PARTS FINISHING GRP 2840 AUBURN CT AUBURN HILLS, MI 48326	18639	Secured: Priority: Administrative: \$2,463.92 Unsecured: Total: \$2,463.92	07/14/2009	DELPHI CORPORATION (05-44481)
PENTAGON TECHNOLOGIES 21031 ALEXANDER CT HAYWARD, CA 94545	18711	Secured: Priority: Administrative: \$9,475.55 Unsecured: Total: \$9,475.55	07/14/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
PERKINS COIE LLP 1201 3RD AVE NO 4800 SEATTLE, WA 98101	18862	Secured: Priority: Administrative: \$12,867.91 Unsecured: Total: \$12,867.91	07/15/2009	DELPHI CORPORATION (05-44481)
PETER M HOSSENLOPP 8450 NORTHVIEW PASS FAIR OAKS RANCH, TX 78015	18490	Secured: Priority: Administrative: \$2,826.91 Unsecured: Total: \$2,826.91	07/13/2009	DELPHI CORPORATION (05-44481)
PHILLIP CHAPADOS 2000 EASTMAN AVE GREEN BAY, WI 54302	16979	Secured: Priority: Administrative: Unsecured: \$2,854.64 Total: \$2,854.64	06/29/2009	DELPHI CORPORATION (05-44481)
PHOENIX QUALITY INSPECTIONS INC 210 1077 BOUNDARY RD OSHAWA, ON L1J 8P7 CANADA	18706	Secured: Priority: Administrative: \$9,038.40 Unsecured: Total: \$9,038.40	07/14/2009	DELPHI CORPORATION (05-44481)
PIONEER NORTH AMERICA INC ON BEHALF OF ITS AFFILIATES PIONEER AUTOMOTIVE TECHNOLOGIES INC AND PIONEER SPEAKERS INC MAX J NEWMAN BUTZEL LONG STONERIDGE W 41000 WOODWARD AVE BLOOMFIELD HILLS, MI 48304	19090	Secured: Priority: Administrative: \$11,375.67 Unsecured: Total: \$11,375.67	07/15/2009	DELPHI CORPORATION (05-44481)
PIONEER NORTH AMERICAN INC ON BEHALF OF ITS AFFILIATES PIONEER AUTOMOTIVE TECHNOLOGIES INC AND PIONEER SPEAKERS INC MAX J NEWMAN BUTZEL LONG STONERIDGE WEST 41000 WOODWARD AVE BLOOMFIELD HILLS, MI 48304	19091	Secured: Priority: Administrative: \$766,514.64 Unsecured: Total: \$766,514.64	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
PLYMOUTH RUBBER COMPANY LLC DEBORAH KOVSKY APAP PEPPER HAMILTON LLP 100 RENAISSANCE CTR 36TH FL DETROIT, MI 48243-1157	19617	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	10/07/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768	18974	Secured: Priority: Administrative: \$3,435.60 Unsecured: Total: \$3,435.60	07/15/2009	DELPHI CORPORATION (05-44481)
PORTERFIELD HARPER MILLS & MOTLOW PA 22 INVERNESS CENTER PKWY STE 600 BIRMINGHAM, AL 35242	18384	Secured: Priority: Administrative: \$317.75 Unsecured: Total: \$317.75	07/13/2009	DELPHI CORPORATION (05-44481)
PORTERFIELD HARPER MILLS & MOTLOW PA 22 INVERNESS CENTER PKWY STE 600 BIRMINGHAM, AL 35242	18385	Secured: Priority: Administrative: \$1,921.00 Unsecured: Total: \$1,921.00	07/13/2009	DELPHI CORPORATION (05-44481)
POWERON SERVICES LLC 8801 WASHINGTON BLVD STE 101 ROSEVILLE, CA 95678	18808	Secured: Priority: Administrative: \$30,584.10 Unsecured: Total: \$30,584.10	07/15/2009	DELPHI CORPORATION (05-44481)
PRECISION METAL PARTS INC 4725 28TH ST N ST PETERSBURG, FL 33714	18961	Secured: Priority: Administrative: \$56,875.00 Unsecured: Total: \$56,875.00	07/15/2009	DELPHI CORPORATION (05-44481)
PRECISION STAMPINGS INC ATTN STEVE MORGAN PRES 500 EGAN AVE BEAUMONT, CA 92223	18145	Secured: Priority: Administrative: \$327,199.04 Unsecured: Total: \$327,199.04	07/10/2009	DELPHI CORPORATION (05-44481)
PRICEDEX SOFTWARE INC ATTN MR TJ OREILLY 1864 HWY 2 E BOX 458 BROCKVILLE, ON K6V 5V6 CANADA	17496	Secured: Priority: Administrative: \$601,638.00 Unsecured: Total: \$601,638.00	07/07/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
PROFESSIONAL GROUNDS SERVICES LLC 23077 GREENFIELD STE 107 SOUTHFIELD, MI 48075	19149	Secured: Priority: Administrative: \$499.80 Unsecured: Total: \$499.80	07/15/2009	DELPHI CORPORATION (05-44481)
PROMESS INC 11429 GRAND RIVER AVE BRIGHTON, MI 48116	18444	Secured: Priority: Administrative: \$4,696.00 Unsecured: Total: \$4,696.00	07/13/2009	DELPHI CORPORATION (05-44481)
PROSTEP EG DOLIVOSTEBE 11 64293 DARMSTADTL GERMANY	18456	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/13/2009	DELPHI CORPORATION (05-44481)
PRUDENTIAL RELOCATION INC JOSEPH L CLASEN ESQ & CHRISTOPHER J MAJOR ESQ ROBINSON & COLE LLP 1055 WASHINGTON BLVD STAMFORD, CT 06901	18138	Secured: Priority: Administrative: \$1,085,051.95 Unsecured: Total: \$1,085,051.95	07/10/2009	DELPHI CORPORATION (05-44481)
PURDUM ELECTRIC CO, INC PO BOX 291 LAUREL, MS 39441	16881	Secured: Priority: Administrative: \$362.54 Unsecured: Total: \$362.54	06/26/2009	DELPHI CORPORATION (05-44481)
PYCO INC 600 E LINCOLN HWY PENNDDEL, PA 19047	16912	Secured: Priority: Administrative: \$13,657.10 Unsecured: Total: \$13,657.10	06/25/2009	DELPHI CORPORATION (05-44481)
RAMPF GROUP INC 50714 CENTURY CT WIXOM, MI 48393	16921	Secured: Priority: Administrative: \$2,078.40 Unsecured: Total: \$2,078.40	06/25/2009	DELPHI CORPORATION (05-44481)
RAYMOND C SMITH	17598	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/07/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
RED THE UNIFORM TAILOR INC 475 OBERLIN AVE S LAKEWOOD, NJ 08701-6904	16868	Secured: Priority: Administrative: \$89.40 Unsecured: Total: \$89.40	06/26/2009	DELPHI CORPORATION (05-44481)
REISING ETHINGTON PC PO BOX 4390 TROY, MI 48099	19150	Secured: Priority: Administrative: \$4,138.60 Unsecured: Total: \$4,138.60	07/15/2009	DELPHI CORPORATION (05-44481)
RENESAS TECHNOLOGY AMERICA INC GENERAL COUNSEL 450 HOLGER WY SAN JOSE, CA 95134	18142	Secured: Priority: Administrative: \$129,675.48 Unsecured: Total: \$129,675.48	07/10/2009	DELPHI CORPORATION (05-44481)
RIS PAPER COMPANY INC 635 W 7TH ST STE 101 CINCINNATI, OH 45203	16904	Secured: Priority: Administrative: \$149,100.88 Unsecured: Total: \$149,100.88	06/24/2009	DELPHI CORPORATION (05-44481)
ROBERT BOSCH GMBH ATTN JUDITH LOWITZ ADLER C/O ROBERT BOSCH LLC 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	18693	Secured: Priority: Administrative: \$182,541.00 Unsecured: Total: \$182,541.00	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ROBERT BOSCH LLC ATTN JUDITH LOWITZ ADLER 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	18690	Secured: Priority: Administrative: \$71,676.37 Unsecured: Total: \$71,676.37	07/14/2009	DELPHI CORPORATION (05-44481)
ROBERT BOSCH LLC ATTN JUDITH LOWITZ ADLER 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	18692	Secured: Priority: Administrative: \$41,132.04 Unsecured: Total: \$41,132.04	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	18867	Secured: Priority: Administrative: \$20,943.08 Unsecured: Total: \$20,943.08	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19790	Secured: Priority: Administrative: \$48,602.87 Unsecured: Total: \$48,602.87	11/05/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC CLEVELAND DIVISON ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19789	Secured: Priority: Administrative: \$1,832.85 Unsecured: Total: \$1,832.85	11/05/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC ELASTO TEC DIVISION ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	18866	Secured: Priority: Administrative: \$100,128.18 Unsecured: Total: \$100,128.18	07/15/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC ELASTO TEC DIVISION ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19791	Secured: Priority: Administrative: \$403,464.62 Unsecured: Total: \$403,464.62	11/05/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	18869	Secured: Priority: Administrative: \$118,676.59 Unsecured: Total: \$118,676.59	07/15/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19794	Secured: Priority: Administrative: \$307,065.84 Unsecured: Total: \$307,065.84	11/05/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC HOLMCO DIVISION ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	18870	Secured: Priority: Administrative: \$61,396.51 Unsecured: Total: \$61,396.51	07/15/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC HOLMCO DIVISION ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19792	Secured: Priority: Administrative: \$122,254.38 Unsecured: Total: \$122,254.38	11/05/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ROBIN INDUSTRIES INC TECHNICAL SERVICES ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	18864	Secured: Priority: Administrative: \$12,325.00 Unsecured: Total: \$12,325.00	07/15/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES INC TECHNICAL SERVICES DIVISION ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19793	Secured: Priority: Administrative: \$50,470.30 Unsecured: Total: \$50,470.30	11/05/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES XIAMEN CO LTD ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	18865	Secured: Priority: Administrative: \$296,306.10 Unsecured: Total: \$296,306.10	07/15/2009	DELPHI CORPORATION (05-44481)
ROBIN INDUSTRIES XIAMEN CO LTD ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19795	Secured: Priority: Administrative: \$330,028.61 Unsecured: Total: \$330,028.61	11/05/2009	DELPHI CORPORATION (05-44481)
ROBIN MEXICANA S DE RL DE CV C/O ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	18868	Secured: Priority: Administrative: \$116,533.81 Unsecured: Total: \$116,533.81	07/15/2009	DELPHI CORPORATION (05-44481)
ROBIN MEXICANA S DE RL DE CV ROBIN INDUSTRIES INC 6500 ROCKSIDE RD STE 230 INDEPENDENCE, OH 44131	19796	Secured: Priority: Administrative: \$265,566.57 Unsecured: Total: \$265,566.57	11/05/2009	DELPHI CORPORATION (05-44481)
ROCTEL A DIVISION OF LINAMAR HOLDINGS INC C O SUSAN M COOK 916 WASHINGTON AVE STE 309 BAY CITY, MI 48708	18885	Secured: Priority: Administrative: \$3,165,223.55 Unsecured: Total: \$3,165,223.55	07/15/2009	DELPHI CORPORATION (05-44481)
RONALD A MURESAN 5173 N PARK AVE BRISTOLVILLE, OH 44402	17874	Secured: Priority: Administrative: \$36,780.00 Unsecured: Total: \$36,780.00	07/06/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ROSEVELT WILLIAMS 6474 ESTRELLE AVE MT MORRIS, MI 48458	19616	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	10/07/2009	DELPHI CORPORATION (05-44481)
SAIA MOTOR FREIGHT CREDIT DEPT PO BOX A STATION 1 HOUMA, LA 70360	19596	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	09/09/2009	DELPHI CORPORATION (05-44481)
SCREW MACHINE SPECIALTIES 727 23 RD GRAND JUNCTION, CO 81505	18973	Secured: Priority: Administrative: \$2,942.10 Unsecured: Total: \$2,942.10	07/15/2009	DELPHI CORPORATION (05-44481)
SECURITAS SECURITY SERVICES USA INC CHRIS MUDD SECURITAS SECURITY SVCS USA INC 2 CAMPUS DR PARSIPPANY, NJ 07054	18666	Secured: Priority: Administrative: \$1,327,571.03 Unsecured: Total: \$1,327,571.03	07/14/2009	DELPHI CORPORATION (05-44481)
SEHO NORTH AMERICA INC 1420 JAMIKE DR STE 300 ERLANGER, KY 41018	18632	Secured: Priority: Administrative: \$220,498.80 Unsecured: Total: \$220,498.80	07/14/2009	DELPHI CORPORATION (05-44481)
SENSATA TECHNOLOGIES INC AND ITS PREDECESSORS IN INTEREST AND SUBSIDIARIES ATTN CAROL CARTY SENSATA TECHNOLOGIES INC US CREDIT AND COLLECTIONS 529 PLEASANT ST MS B 1 ANTTLEBORO, MA 02703	18881	Secured: Priority: Administrative: \$741,560.67 Unsecured: Total: \$741,560.67	07/15/2009	DELPHI CORPORATION (05-44481)
SENSUS PRECISION DIE CASTING INC ATTN GEORGE M CHEEVER C O K&L GATES LLP HENRY W OLIVER BLDG 535 SMITHFIELD ST PITTSBURGH, PA 15222-2312	19802	Secured: Priority: Administrative: \$1,119,135.77 Unsecured: Total: \$1,119,135.77	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
SENSUS PRECISION DIE CASTING INC ATTN GEORGE M CHEEVER C O K&L GATES LLP HENRY W OLIVER BLDG 535 SMITHFIELD ST PITTSBURGH, PA 15222-2312	19801	Secured: Priority: Administrative: \$1,119,135.77 Unsecured: Total: <u>\$1,119,135.77</u>	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SENSUS PRECISION DIE CASTING INC ATTN GEORGE M CHEEVER C O K&L GATES LLP HENRY W OLIVER BLDG 535 SMITHFIELD ST PITTSBURGH, PA 15222-2312	19798	Secured: Priority: Administrative: \$1,119,135.77 Unsecured: Total: <u>\$1,119,135.77</u>	11/05/2009	DELPHI CORPORATION (05-44481)
SENSUS PRECISION DIE CASTING INC ATTN GEORGE M CHEEVER C O K&L GATES LLP HENRY W OLIVER BLDG 535 SMITHFIELD ST PITTSBURGH, PA 15222-2312	19800	Secured: Priority: Administrative: \$1,119,135.77 Unsecured: Total: <u>\$1,119,135.77</u>	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
SENSUS PRECISION DIE CASTING INC ATTN GEORGE M CHEEVER C O K&L GATES LLP HENRY W OLIVER BLDG 535 SMITHFIELD ST PITTSBURGH, PA 15222-2312	19799	Secured: Priority: Administrative: \$1,119,135.77 Unsecured: Total: <u>\$1,119,135.77</u>	11/05/2009	DELPHI CHINA LLC (05-44577)
SENSUS PRECISION DIE CASTING INC ATTN GEORGE M CHEEVER C O K&L GATES LLP HENRY W OLIVER BLDG 535 SMITHFIELD ST PITTSBURGH, PA 15222-2312	19797	Secured: Priority: Administrative: \$1,119,135.77 Unsecured: Total: <u>\$1,119,135.77</u>	11/05/2009	DELPHI LLC (05-44615)
SENSUS PRECISION DLE CASTING INC ATTN GEORGE M CHEEVER K&L GATES LLP 535 SMITHFIELD ST HENRY W OLIVER BLDG PITTSBURGH, PA 15222-2312	19104	Secured: Priority: Administrative: \$2,002,908.42 Unsecured: Total: <u>\$2,002,908.42</u>	07/15/2009	DELPHI CORPORATION (05-44481)
SENTRY FINANCIAL CORPORATION 201 S MAIN ST STE 1400 SALT LAKE CITY, UT 84111-2215	19939	Secured: Priority: Administrative: \$174,751.87 Unsecured: Total: <u>\$174,751.87</u>	11/04/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
SENTRY FINANCIAL CORPORATION 201 S MAIN ST STE 1400 SALT LAKE CITY, UT 84111-2215	19940	Secured: Priority: \$174,751.87 Administrative: Unsecured: Total: \$174,751.87	11/04/2009	DELPHI CORPORATION (05-44481)
SERV A PURE COMPANY 1101 COLUMBUS AVE BAY CITY, MI 48708	17728	Secured: Priority: Administrative: \$1,365.70 Unsecured: Total: \$1,365.70	07/06/2009	DELPHI CORPORATION (05-44481)
SHELDON GANTT INC 1500 N MAIN ST NILES, OH 44446	18859	Secured: Priority: Administrative: \$116,073.81 Unsecured: Total: \$116,073.81	07/15/2009	DELPHI CORPORATION (05-44481)
SIMPLEXGRINNELL ATTN BANKRUPTCY 50 TECHNOLOGY DR WESTMINSTER, MA 01441	16852	Secured: Priority: Administrative: \$13,476.00 Unsecured: Total: \$13,476.00	06/26/2009	DELPHI CORPORATION (05-44481)
SKF USA INC HENRY JAFFE ESQ & JAMES C CARIGNAN PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST PO BOX 1709 WILMINGTON, DE 19899-1709	20005	Secured: Priority: Administrative: \$235,048.09 Unsecured: Total: \$235,048.09	11/03/2009	DELPHI CORPORATION (05-44481)
SKF USA INC HENRY JAFFE ESQ JAMES C CARIGNAN PEPPER HAMILTON LLP HERCULES PLZ 1313 MARKET ST STE 5100 PO BOX 1709 WILMINGTON, DE 19899-1709	20004	Secured: Priority: Administrative: \$235,048.09 Unsecured: Total: \$235,048.09	11/03/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SKF USA INC JAMES C CARIGNAN ESQ PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST PO BOX 1709 WILMINGTON, DE 19899-1709	18424	Secured: Priority: Administrative: \$21,475.61 Unsecured: Total: \$21,475.61	07/13/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
SPARTECH POLYCOM INC ARMSTRONG TEASDALE LLP ONE METROPOLITAN SQ STE 2600 ST LOUIS, MO 63102	18853	Secured: Priority: Administrative: \$72,064.13 Unsecured: Total: \$72,064.13	07/15/2009	DELPHI CORPORATION (05-44481)
SPECIAL DEVICES INC 14370 WHITE SAGE RD MOORPARK, CA 93021	18962	Secured: Priority: Administrative: \$50,709.12 Unsecured: Total: \$50,709.12	07/15/2009	DELPHI CORPORATION (05-44481)
STACI CORP 905 LAKESIDE DR UNIT NO 1 GURNEE, IL 60031	17965	Secured: Priority: Administrative: \$74,850.00 Unsecured: Total: \$74,850.00	07/09/2009	DELPHI CORPORATION (05-44481)
STANLEY SUPPLY & SERVICES 335 WILLOW ST NORTH ANDOVER, MA 01845	18734	Secured: Priority: Administrative: \$911.67 Unsecured: Total: \$911.67	07/10/2009	DELPHI CORPORATION (05-44481)
STMICROELECTRONICS INC FKA SOS THOMPSON MICROELECTRONICS C O RHETT CAMPBELL THOMPSON & KNIGHT LLP 333 CLAY ST STE 3300 HOUSTON, TX 77002	18969	Secured: Priority: Administrative: \$18,935.00 Unsecured: Total: \$18,935.00	07/15/2009	DELPHI CORPORATION (05-44481)
STONERIDGE INC OR ITSELF ON BEHALF OF ALPHABET INC ALPHABET ORWELL HI STATE MFG CO INC POLLACK ENGINEERED PRODUCTS DIVISIONS KELLY S BURGAN ESQ BAKER & HOSTETLER LLP 3200 NATIONAL CITY CENTER CLEVELAND, OH 44114	18636	Secured: Priority: Administrative: \$248,289.13 Unsecured: Total: \$248,289.13	07/14/2009	DELPHI CORPORATION (05-44481)
STRATASYS INC 7665 COMMERCE WAY EDEN PRAIRIE, MN 55344	19805	Secured: Priority: Administrative: \$5,997.75 Unsecured: Total: \$5,997.75	10/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
SUN MICROSYSTEMS INC LAWRENCE SCHWAB THOMAS GAA BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	18944	Secured: Priority: Administrative: \$114,168.03 Unsecured: Total: \$114,168.03	07/15/2009	DELPHI CORPORATION (05-44481)
SUPERIOR DESIGN CO INC 250 INTERNATIONAL DR WILLIAMSVILLE, NY 14221	18714	Secured: Priority: Administrative: \$30,084.50 Unsecured: Total: \$30,084.50	07/14/2009	DELPHI CORPORATION (05-44481)
TAL PORT INDUSTRIES LLC SETH C LITTLE PO BOX 1970 JACKSON, MS 39215-1970	19804	Secured: Priority: Administrative: \$89,459.02 Unsecured: Total: \$89,459.02	10/27/2009	DELPHI CORPORATION (05-44481)
TALTON COMMUNICATIONS INC PO BOX 1117 SELMA, AL 36701	18483	Secured: Priority: Administrative: \$687.50 Unsecured: Total: \$687.50	07/13/2009	DELPHI CORPORATION (05-44481)
TARRANT COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	19324	Secured: \$314.88 Priority: Administrative: Unsecured: Total: \$314.88	07/16/2009	DELPHI CORPORATION (05-44481)
TATA AMERICA INTERNATIONAL CORPORATION DBA TCS AMERICA ATTN SATYA S HEGDE ESQ TCS AMERICA 101 PARK AVE 26TH FL NEW YORK, NY 10178	19757	Secured: Priority: Administrative: \$2,144,748.18 Unsecured: Total: \$2,144,748.18	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TECH MOLDED PLASTICS LP 1045 FRENCH ST MEADVILLE, PA 16335	19072	Secured: Priority: Administrative: \$42,337.72 Unsecured: Total: \$42,337.72	07/15/2009	DELPHI CORPORATION (05-44481)
TEGCRA CONSULTING & SERVICES INC 22226 GARRISON RD DEARBORN, MI 48124	18322	Secured: Priority: Administrative: \$38,089.24 Unsecured: Total: \$38,089.24	07/13/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
TELLA TOOL & MFG C O DAVID E ZAJICEK ESQ HINSHAW & CULBERTSON LLP 4343 COMMERCE COURT STE 415 LISLE, IL 60532	18681	Secured: Priority: Administrative: \$509,759.14 Unsecured: Total: \$509,759.14	07/14/2009	DELPHI CORPORATION (05-44481)
TEMIC AUTOMOTIVE OF NORTH AMERICA INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN STE 600 SOUTH BEND, IN 46601	19781	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/05/2009	DELPHI CORPORATION (05-44481)
TEMIC AUTOMOTIVE OF NORTH AMERICA INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN STE 600 SOUTH BEND, IN 46601	19735	Secured: Priority: Administrative: \$379,827.36 Unsecured: Total: \$379,827.36	11/04/2009	DELPHI CORPORATION (05-44481)
TEMIC AUTOMOTIVE OF NORTH AMERICA INC PETER CLARK ESQ BARNES & THORNBURG LLP 100 N MICHIGAN STE 600 SOUTH BEND, IN 46601	19157	Secured: Priority: Administrative: \$42,203.04 Unsecured: Total: \$42,203.04	07/15/2009	DELPHI CORPORATION (05-44481)
THE BROWN CO OF AMERICA LLC 401 S STEELE ST IONIA, MI 48846	17086	Secured: Priority: Administrative: \$5,725.00 Unsecured: Total: \$5,725.00	06/30/2009	DELPHI CORPORATION (05-44481)
THE CARQUEST CORPORATION ATTN TODD HACK 4721 HARGROVE RD RALEIGH, NC 27616	19132	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THE MATH WORKS INC ATTN GENERAL COUNSEL 3 APPLE HILL DR NATICK, MA 01760	19186	Secured: Priority: Administrative: \$9,000.00 Unsecured: Total: \$9,000.00	07/15/2009	DELPHI CORPORATION (05-44481)
THE TIMKEN COMPANY C O JAMES M SULLIVAN ARENT FOX LLP 1675 BROADWAY NEW YORK, NY 10019	18832	Secured: Priority: Administrative: \$843,522.56 Unsecured: Total: \$843,522.56	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
THE TIMKEN COMPANY C O JAMES M SULLIVAN ARENT FOX LLP 1675 BROADWAY NEW YORK, NY 10019	19765	Secured: Priority: Administrative: \$656,034.89 Unsecured: Total: \$656,034.89	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THOMAS J BUCHOLZ 540 W DONALD DR SANFORD, MI 48657	17948	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/08/2009	DELPHI CORPORATION (05-44481)
THOMAS W PFANDER 314 HUNTER SAGINAW, MI 48602	16891	Secured: Priority: Administrative: \$47.92 Unsecured: Total: \$47.92	06/26/2009	DELPHI CORPORATION (05-44481)
THOMSON FINANCIAL LLC ATTN SARAH E DOERR ESQ C O MOSS & BARNETT PA 90 S 7TH ST STE 4800 MINNEAPOLIS, MN 55402	19111	Secured: Priority: Administrative: \$47,695.87 Unsecured: Total: \$47,695.87	07/15/2009	DELPHI CORPORATION (05-44481)
THORLABS INC 435 ROUTE 206 PO BOX 366 NEWTON, NJ 07860	17195	Secured: Priority: Administrative: \$506.60 Unsecured: Total: \$506.60	07/02/2009	DELPHI CORPORATION (05-44481)
THYSSENKRUPP INDUSTRIAL SERVICES NA 59 INTERSTATE DR WENTZVILLE, MO 63385	18898	Secured: Priority: Administrative: \$39,367.51 Unsecured: Total: \$39,367.51	07/15/2009	DELPHI CORPORATION (05-44481)
THYSSENKRUPP MATERIALS NA INC ATTN PAUL FAIRHURST COPPER AND BRASS SALES DIVISION 22355 W 11 MILE RD SOUTHFIELD, MI 48033	18976	Secured: Priority: Administrative: \$51,814.09 Unsecured: Total: \$51,814.09	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
TI AUTOMOTIVE NEUSS GMBH DUESSELDORFER STR 232 NEUSS, 41460 GERMANY	19618	Secured: Priority: Administrative: \$29,644.00 Unsecured: Total: \$29,644.00	10/08/2009	DELPHI CORPORATION (05-44481)
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC C O SARAH F SPARROW ESQ TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	18405	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/13/2009	DELPHI CORPORATION (05-44481)
TLF GRAPHICS 235 METRO PARK ROCHESTER, NY 14623-2618	19117	Secured: Priority: Administrative: \$10,063.42 Unsecured: Total: \$10,063.42	07/15/2009	DELPHI CORPORATION (05-44481)
TOM DRUMMOND	16969	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
TOOLING TECHNOLOGIES LTD 11680 BRITTMOORE PARK DR HOUSTON, TX 79041	18922	Secured: Priority: Administrative: \$23,624.19 Unsecured: Total: \$23,624.19	07/15/2009	DELPHI CORPORATION (05-44481)
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC ATTN GERARD V CURTIN JR 19900 MACARTHUR BLVD STE 400 IRVINE, CA 92612	18141	Secured: Priority: Administrative: \$1,757.00 Unsecured: Total: \$1,757.00	07/10/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TOYOTA PRODUCTION SYSTEM SUPPORT CENTER INC FKA TSSC INC ATTN ROBERT V SARTIN FROST BROWN TODD LLC 250 W MAIN ST STE 2800 LEXINGTON, KY 40507	18863	Secured: Priority: Administrative: \$23,669.99 Unsecured: Total: \$23,669.99	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
TR BUTTERFIELD TRAIL CORP NDH PROPERTY MANAGEMENT SERVICES 7400 VISCOUNT BLVD STE 240 EL PASO, TX 79925	19112	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
TR GOLDSMITH & SON INC 16 PEUQUET PKWY TONAWANDA, NY 14150	18577	Secured: Priority: Administrative: \$1,859.99 Unsecured: Total: \$1,859.99	07/14/2009	DELPHI CORPORATION (05-44481)
TRIMAC TRANSPORTATION 15333 JOHN F KENNEDY BLVD STE 800 HOUSTON, TX 77032	18688	Secured: Priority: Administrative: Unsecured: \$3,207.73 Total: \$3,207.73	07/14/2009	DELPHI CORPORATION (05-44481)
TYCO ELECTRONICS CORPORATION MARY ANN BRERETON TYCO ELECTRONICS 412 MT KEMBLE AVE STE 1003 MORRISTOWN, NJ 07960	19100	Secured: Priority: Administrative: \$1,623,612.14 Unsecured: Total: \$1,623,612.14	07/15/2009	DELPHI CORPORATION (05-44481)
ULTRALIFE BATTERIES INC THOMAS A RALL 2000 TECHNOLOGY PKWY NEWARK, NY 14513	18407	Secured: Priority: Administrative: \$38,522.00 Unsecured: Total: \$38,522.00	07/13/2009	DELPHI CORPORATION (05-44481)
UNDERCAR PRODUCTS GROUP INC 900 HYNES AVE SW GRAND RAPIDS, MI 49507	18792	Secured: Priority: Administrative: \$2,377.50 Unsecured: Total: \$2,377.50	07/15/2009	DELPHI CORPORATION (05-44481)
UNION PACIFIC RAILROAD COMPANY ATTN MARY ANN KILGORE 1400 DOUGLAS ST STOP 1580 OMAHA, NE 68179-1580	17882	Secured: Priority: Administrative: \$81,842.00 Unsecured: Total: \$81,842.00	07/06/2009	DELPHI CORPORATION (05-44481)
UNITED STATES PLASTIC CORP 1390 NEUBRECHT RD LIMA, OH 45801-3196	16864	Secured: Priority: Administrative: \$186.01 Unsecured: Total: \$186.01	06/26/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
UNIVERSAL AM CAN LTD ATTN REBECCA C JOHNSON ESQ 12755 E NINE MILE RD WARREN, MI 48089	18024	Secured: Priority: Administrative: \$96,106.77 Unsecured: Total: \$96,106.77	07/09/2009	DELPHI CORPORATION (05-44481)
UNIVERSITY OF NEBRASKA LINCOLN BRENDA E WEST ACCOUNTING CTR FOR SCIENCE MATH & COMP ED 251 AVERY HALL LINCOLN, NE 68588-0131	18088	Secured: Priority: Administrative: \$50.00 Unsecured: Total: \$50.00	07/09/2009	DELPHI CORPORATION (05-44481)
USF HOLLAND INC ATTN MATTHEW H MATHENEY C O FRANTZ WARD LLP 2500 KEY CTR 127 PUBLIC SQ CLEVELAND, OH 44114	18670	Secured: Priority: Administrative: \$35,065.95 Unsecured: Total: \$35,065.95	07/14/2009	DELPHI CORPORATION (05-44481)
USF HOLLAND INC ATTN MATTHEW MATHENEY C O FRANTZ WARD LLP 2500 KEY CTR 127 PUBLIC SQ CLEVELAND, OH 44114	19782	Secured: Priority: Administrative: \$13,423.80 Unsecured: Total: \$13,423.80	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO SWITCHES & DETECTION SYSTEMS INC AKA VALEO INTERIOR CONTROLS E TODD SABLE HONIGMAN MILLER SCHWARTZ AND COHN LLP 2290 FIRST NATIONAL BLDG DETROIT, MI 48226	19108	Secured: Priority: Administrative: \$109,199.50 Unsecured: Total: \$109,199.50	07/15/2009	DELPHI CORPORATION (05-44481)
VALLEY SOLVENTS & CHEMICALS PO BOX 18 COMBES, TX 78535	16879	Secured: Priority: Administrative: \$1,355.20 Unsecured: Total: \$1,355.20	06/26/2009	DELPHI CORPORATION (05-44481)
VECTOR CANTECH INC DUNNS NO 111757464 ATTN BRUCE D EMAUS 39500 ORCHARD HILL PL STE 550 NOVI, MI 48375	16923	Secured: Priority: Administrative: \$90,903.50 Unsecured: Total: \$90,903.50	06/29/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
VEHCOM A DIVISION OF LINAMAR COPORATION C O SUSAN M COOK 916 WASHINGTON AVE STE 309 BAY CITY, MI 48708	18886	Secured: Priority: Administrative: \$1,889,515.70 Unsecured: Total: \$1,889,515.70	07/15/2009	DELPHI CORPORATION (05-44481)
VETERANS TRANSPORT CO 1611 S SAGINAW ST FLINT, MI 48503	16915	Secured: Priority: Administrative: \$460.00 Unsecured: Total: \$460.00	06/25/2009	DELPHI CORPORATION (05-44481)
VISHAY AMERICAS INC RITA DESCOTEUX ONE GREENWICH PL SHELTON, CT 06484	18679	Secured: Priority: Administrative: \$52,458.51 Unsecured: Total: \$52,458.51	07/14/2009	DELPHI CORPORATION (05-44481)
WAKO ELECTRONIS USA INC C O ERIKA R BARNES STITES & HARBISON PLLC 400 W MARKET ST STE 1800 LOUISVILLE, KY 40202	18945	Secured: Priority: Administrative: \$70,938.80 Unsecured: Total: \$70,938.80	07/15/2009	DELPHI CORPORATION (05-44481)
WARNER STEVENS LLP C O MICHAEL D WARNER ESQ 301 COMMERCE ST STE 1700 FORT WORTH, TX 76102	18710	Secured: Priority: Administrative: \$52,748.37 Unsecured: Total: \$52,748.37	07/14/2009	DELPHI CORPORATION (05-44481)
WASTE MANAGEMENT RMC 2625 W GRANDVIEW STE 150 PHOENIX, AZ 85023	20003	Secured: Priority: Administrative: \$277.58 Unsecured: Total: \$277.58	10/26/2009	DELPHI CORPORATION (05-44481)
WAYNE JOSEPH KUZBIEL 1063 CRANBERRY PIKE RD EAST TAWAS, MI 48730	17139	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/01/2009	DELPHI CORPORATION (05-44481)
WEARNES PRECISION SHENYANG LTD 46 HUAHAI RD YUHONG DISTRICT SHENYANG, CHINA	19128	Secured: Priority: Administrative: \$82,838.50 Unsecured: Total: \$82,838.50	07/15/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
WESTWOOD ASSOCIATES INC MICHELLE MCNULTY 33 STILES LN NORTH HAVEN, CT 06473	18196	Secured: Priority: Administrative: \$30,162.53 Unsecured: Total: \$30,162.53	07/10/2009	DELPHI CORPORATION (05-44481)
WHIRL INDUSTRIAL DIST CO INC 1144 LINCOLN ST BROWNSVILLE, TX 78521	18663	Secured: Priority: Administrative: \$2,288.80 Unsecured: Total: \$2,288.80	07/14/2009	DELPHI CORPORATION (05-44481)
WILHELM KARMANN GMBH C O BARTON NACHAMIE ESQ TODTMAN NACHAMIE SPIZZ & JOHNS PC 425 PARK AVE NEW YORK, NY 10022	19922	Secured: Priority: Administrative: \$763.08 Unsecured: Total: \$763.08	11/04/2009	DELPHI CORPORATION (05-44481)
WILLIAM J OMALLEY JR WM OMALLEY 3015 TIFFANY CT CARMEL, IN 46038	17080	Secured: Priority: Administrative: \$669.90 Unsecured: Total: \$669.90	06/30/2009	DELPHI CORPORATION (05-44481)
XEROX CORP ATTN V O ADAMS BY XEROX CAPITAL SERVICES LLC PO BOX 660506 DALLAS, TX 75266-9937	17951	Secured: Priority: Administrative: \$173,614.51 Unsecured: Total: \$173,614.51	07/09/2009	DELPHI CORPORATION (05-44481)
YRC INC FORMERLY KNOWN AS ROADWAY EXPRESS INC ATTN JOHN F KOSTELNIK ESQ FRANTZ WARD LLP 2500 KEY CENTER 127 PUBLIC SQUARE CLEVELAND, OH 44114	17261	Secured: Priority: Administrative: \$14,152.00 Unsecured: Total: \$14,152.00	07/02/2009	DELPHI CORPORATION (05-44481)
YRC INC FORMERLY KNOWN AS ROADWAY EXPRESS INC ATTN MATTHEW MATHENEY C O FRANTZ WARD LLP 2500 KEY CENTER 127 PUBLIC SQ CLEVELAND, OH 44114	19783	Secured: Priority: Administrative: \$6,742.87 Unsecured: Total: \$6,742.87	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
YUASA AND HARA CPO BOX 714 TOKYO 100 8692 JAPAN	17745	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/01/2009	DELPHI CORPORATION (05-44481)
YUASA AND HARA SECTION 206 NEW OHTEMACHI BLDG 2 1 OHTEMACHI 2 CHOME CHIYODA KU TOKYO, 100-0004 JAPAN	18655	Secured: Priority: Administrative: \$27,231.69 Unsecured: Total: \$27,231.69	07/14/2009	DELPHI CORPORATION (05-44481)

Total: 434 \$142,164,492.55

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19821	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17163	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/01/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
ALBERT ROY CASE		Priority:		ALBERT ROY CASE		Priority:	
		Administrative:	\$75,127.50			Administrative	\$87,860.00
		Unsecured:	_____			Unsecured:	_____
		Total:	\$75,127.50			Total:	\$87,860.00
Claim:	19903	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18799	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	07/15/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
BASCOM SMITH		Priority:		BASCOM SMITH		Priority:	
		Administrative:	\$89,760.00			Administrative	\$97,920.00
		Unsecured:	_____			Unsecured:	_____
		Total:	\$89,760.00			Total:	\$97,920.00
Claim:	19717	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19719	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/04/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
BING METALS GROUP LLC		Priority:		BING METALS GROUP LLC		Priority:	
PATRICK J KUKLA ESQ		Administrative:	\$148,514.43	PATRICK J KUKLA ESQ		Administrative	\$148,514.43
CARSON FISCHER PLC		Unsecured:	_____	CARSON FISCHER PLC		Unsecured:	_____
4111 ANDOVER RD W 2ND FL		Total:	\$148,514.43	4111 ANDOVER RD W 2ND FL		Total:	\$148,514.43
BLOOMFIELD HILLS, MI 48302				BLOOMFIELD HILLS, MI 48302			
Claim:	20043	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17197	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	10/30/2009			Date Filed:	07/02/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
BLANCHE MARIE WILSON NOACK		Priority:		BLANCHE MARIE WILSON NOACK		Priority:	
		Administrative:	\$85,996.25			Administrative	\$105,380.00
		Unsecured:	_____			Unsecured:	_____
		Total:	\$85,996.25			Total:	\$105,380.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	20075	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18437	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/13/2009			Date Filed:	07/13/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
BRADFORD S WAGNER		Priority:		BRADFORD S WAGNER		Priority:	
		Administrative:	\$95,180.00			Administrative	UNL**
		Unsecured:				Unsecured:	
		Total:	\$95,180.00			Total:	UNL**
Claim:	16909	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	16911	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	06/25/2009			Date Filed:	06/25/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
C LEASING COMPANY		Priority:		C LEASING COMPANY		Priority:	
8340 GATEWAY E		Administrative:	\$171,558.87	8340 GATEWAY E		Administrative	\$171,558.87
EL PASO, TX 79907		Unsecured:		EL PASO, TX 79907		Unsecured:	
		Total:	\$171,558.87			Total:	\$171,558.87
Claim:	18806	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20077	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/09/2009			Date Filed:	11/12/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
CHARLES E GOODWIN		Priority:		CHARLES E GOODWIN		Priority:	
		Administrative:	\$70,050.00			Administrative	\$70,050.00
		Unsecured:				Unsecured:	
		Total:	\$70,050.00			Total:	\$70,050.00
Claim:	19963	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	16983	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	06/29/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
CHARLES LOVEL ADAMS		Priority:		CHARLES L ADAMS		Priority:	
		Administrative:	\$77,160.00			Administrative	\$77,160.00
		Unsecured:				Unsecured:	
		Total:	\$77,160.00			Total:	\$77,160.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19730	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19776	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS		Administrative:	\$8,443.13	CONTINENTAL AUTOMOTIVE SYSTEMS		Administrative	\$8,443.13
CZECH REPUBLIC SRO				CZECH REPUBLIC SRO			
PETER CLARK ESQ		Unsecured:		PETER CLARK ESQ		Unsecured:	
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$8,443.13	100 N MICHIGAN ST STE 600		Total:	\$8,443.13
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			
Claim:	19727	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19773	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$171,505.92	CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative	\$171,505.92
INC				INC			
PETER CLARK ESQ		Unsecured:		PETER CLARK ESQ		Unsecured:	
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$171,505.92	100 N MICHIGAN ST STE 600		Total:	\$171,505.92
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			
Claim:	19728	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19775	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$3,179,381.57	CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative	\$3,179,381.57
INC				INC			
PETER CLARK ESQ		Unsecured:		PETER CLARK ESQ		Unsecured:	
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$3,179,381.57	100 N MICHIGAN ST STE 600		Total:	\$3,179,381.57
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			
Claim:	19736	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19779	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$13,729.88	CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative	\$13,729.88
INC				INC			
PETER CLARK ESQ		Unsecured:		PETER CLARK ESQ		Unsecured:	
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$13,729.88	100 N MICHIGAN ST STE 600		Total:	\$13,729.88
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19733	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19777	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$915.00	CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$915.00
INC		Unsecured:		INC		Unsecured:	
PETER CLARK ESQ				PETER CLARK ESQ			
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$915.00	100 N MICHIGAN ST STE 600		Total:	\$915.00
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			
Claim:	19729	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19778	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$154,438.26	CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$154,438.26
INC		Unsecured:		INC		Unsecured:	
PETER CLARK ESQ				PETER CLARK ESQ			
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$154,438.26	100 N MICHIGAN ST STE 600		Total:	\$154,438.26
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			
Claim:	19732	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19780	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$2,519.00	CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$2,519.00
INC		Unsecured:		INC		Unsecured:	
PETER CLARK ESQ				PETER CLARK ESQ			
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$2,519.00	100 N MICHIGAN ST STE 600		Total:	\$2,519.00
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			
Claim:	19734	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19774	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
		Priority:				Priority:	
CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$198,292.00	CONTINENTAL AUTOMOTIVE SYSTEMS US		Administrative:	\$198,292.00
INC		Unsecured:		INC		Unsecured:	
PETER CLARK ESQ				PETER CLARK ESQ			
BARNES & THORNBURG LLP				BARNES & THORNBURG LLP			
100 N MICHIGAN ST STE 600		Total:	\$198,292.00	100 N MICHIGAN ST STE 600		Total:	\$198,292.00
SOUTH BEND, IN 46601				SOUTH BEND, IN 46601			

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19832	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18133	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/09/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DANA S SEGARS		Priority:		DANA S SEGARS		Priority:	
		Administrative:	\$28,418.00			Administrative:	\$39,890.00
		Unsecured:				Unsecured:	
		Total:	\$28,418.00			Total:	\$39,890.00
Claim:	17504	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19615	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/07/2009			Date Filed:	10/07/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DANIEL P MCCARTHY		Priority:		DANIEL P MCCARTHY		Priority:	
		Administrative:	\$1,666.67			Administrative:	\$1,666.67
		Unsecured:				Unsecured:	
		Total:	\$1,666.67			Total:	\$1,666.67
Claim:	18892	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19851	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/15/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DAVID D RUMRILL		Priority:		DAVID D RUMRILL		Priority:	
		Administrative:	\$89,000.00			Administrative:	\$89,000.00
		Unsecured:				Unsecured:	
		Total:	\$89,000.00			Total:	\$89,000.00
Claim:	19879	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17671	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/03/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DAVID E GARGIS		Priority:		DAVID E GARGIS		Priority:	
		Administrative:	\$59,967.50			Administrative:	\$72,550.00
		Unsecured:				Unsecured:	
		Total:	\$59,967.50			Total:	\$72,550.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19855	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20019	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	11/03/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DENISE C OLBRECHT		Priority:		DENISE C OLBRECHT		Priority:	
		Administrative:	\$69,541.90			Administrative:	\$69,541.90
		Unsecured:				Unsecured:	
		Total:	\$69,541.90			Total:	\$69,541.90
Claim:	17733	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17033	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/06/2009			Date Filed:	06/29/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DONALD C JOHNSON		Priority:		WILLIAM H JOHNSON		Priority:	
		Administrative:	\$43,582.50			Administrative:	\$102,480.00
		Unsecured:				Unsecured:	
		Total:	\$43,582.50			Total:	\$102,480.00
Claim:	20067	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17816	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/02/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DONALD G SMITH		Priority:		DONALD G SMITH		Priority:	
		Administrative:	\$27,887.50			Administrative:	\$37,170.00
		Unsecured:				Unsecured:	
		Total:	\$27,887.50			Total:	\$37,170.00
Claim:	17484	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19883	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/07/2009			Date Filed:	11/03/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
DOUGLAS W EDNEY		Priority:		DOUGLAS W EDNEY		Priority:	
		Administrative:	\$110,900.00			Administrative:	\$110,900.00
		Unsecured:				Unsecured:	
		Total:	\$110,900.00			Total:	\$110,900.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	17905	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	16886	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/06/2009			Date Filed:	06/26/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
EARL THOMAS DICKEY		Priority:		EARL THOMAS DICKEY		Priority:	
		Administrative:	UNL**			Administrative	\$68,581.50
		Unsecured:				Unsecured:	
		Total:	UNL**			Total:	\$68,581.50
Claim:	16885	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	16886	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	06/26/2009			Date Filed:	06/26/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
EARL THOMAS DICKEY		Priority:		EARL THOMAS DICKEY		Priority:	
		Administrative:	\$68,581.50			Administrative	\$68,581.50
		Unsecured:				Unsecured:	
		Total:	\$68,581.50			Total:	\$68,581.50
Claim:	19954	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17275	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	07/02/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
EDWARD LEO OWENS		Priority:		EDWARD L OWENS		Priority:	
		Administrative:	\$76,400.00			Administrative	\$91,680.00
		Unsecured:				Unsecured:	
		Total:	\$76,400.00			Total:	\$91,680.00
Claim:	19993	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17084	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	06/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
FRANK APARO		Priority:		FRANK APARO		Priority:	
		Administrative:	\$119,744.00			Administrative	\$138,820.00
		Unsecured:				Unsecured:	
		Total:	\$119,744.00			Total:	\$138,820.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	18030	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19899	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/09/2009			Date Filed:	11/03/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
GAYLE INSCHO		Priority:		GAYLE INSCHO		Priority:	
		Administrative:	\$95,000.00			Administrative:	\$95,000.00
		Unsecured:				Unsecured:	
		Total:	\$95,000.00			Total:	\$95,000.00
Claim:	19995	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18001	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	07/09/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
GREG MCKELVEY		Priority:		GREG S MCKELVEY		Priority:	
		Administrative:	\$107,060.00			Administrative:	\$107,060.00
		Unsecured:				Unsecured:	
		Total:	\$107,060.00			Total:	\$107,060.00
Claim:	17322	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19955	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/06/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JACKIE R STOVER		Priority:		JACKIE R STOVER		Priority:	
		Administrative:	\$120,320.00			Administrative:	\$120,320.00
		Unsecured:				Unsecured:	
		Total:	\$120,320.00			Total:	\$120,320.00
Claim:	20056	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17881	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/02/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JAMES A BABB		Priority:		JAMES A BABB		Priority:	
		Administrative:	\$65,565.00			Administrative:	\$89,420.00
		Unsecured:				Unsecured:	
		Total:	\$65,565.00			Total:	\$89,420.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19848	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17657	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/03/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JAMES F DISHER		Priority:		JAMES F DISHER		Priority:	
		Administrative:	\$79,425.00			Administrative:	\$107,900.00
		Unsecured:				Unsecured:	
		Total:	\$79,425.00			Total:	\$107,900.00
Claim:	19869	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18373	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/13/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JOANNE GENSEL		Priority:		JOANNE GENSEL		Priority:	
		Administrative:	\$26,167.50			Administrative:	\$36,890.00
		Unsecured:				Unsecured:	
		Total:	\$26,167.50			Total:	\$36,890.00
Claim:	18308	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17067	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/13/2009			Date Filed:	06/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JOHN BLANKENSHIP		Priority:		JOHN BLANKENSHIP		Priority:	
		Administrative:	\$91,520.00			Administrative:	\$89,520.00
		Unsecured:				Unsecured:	
		Total:	\$91,520.00			Total:	\$89,520.00
Claim:	19822	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17067	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	06/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JOHN P BLANKENSHIP		Priority:		JOHN BLANKENSHIP		Priority:	
		Administrative:	\$78,330.00			Administrative:	\$89,520.00
		Unsecured:				Unsecured:	
		Total:	\$78,330.00			Total:	\$89,520.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19854	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17066	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	06/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JOHN R DAVIDSON		Priority:		JOHN R DAVIDSON		Priority:	
		Administrative:	\$93,285.00			Administrative	\$124,380.00
		Unsecured:				Unsecured:	
		Total:	\$93,285.00			Total:	\$124,380.00
Claim:	19988	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17757	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
JULIE ANN MCNEESE		Priority:		JULIE MCNEESE		Priority:	
		Administrative:	\$111,260.00			Administrative	\$111,260.00
		Unsecured:				Unsecured:	
		Total:	\$111,260.00			Total:	\$111,260.00
Claim:	20027	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18109	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/06/2009			Date Filed:	07/09/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
LARRY V TURNER		Priority:		LARRY V TURNER		Priority:	
		Administrative:	\$25,260.00			Administrative	\$39,890.00
		Unsecured:				Unsecured:	
		Total:	\$25,260.00			Total:	\$39,890.00
Claim:	19992	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17073	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	06/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
LAURA E MILLER		Priority:		LAURA E MILLER		Priority:	
		Administrative:	\$76,650.00			Administrative	\$87,200.00
		Unsecured:				Unsecured:	
		Total:	\$76,650.00			Total:	\$87,200.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19813	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20010	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	10/30/2009			Date Filed:	11/04/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARCIA JONES		Priority:		MARCIA JONES		Priority:	
		Administrative:	\$84,740.00			Administrative:	\$84,740.00
		Unsecured:				Unsecured:	
		Total:	\$84,740.00			Total:	\$84,740.00
Claim:	19958	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20009	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	11/04/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARK D GRIM		Priority:		MARK D GRIM		Priority:	
		Administrative:	\$51,854.00			Administrative:	\$51,854.00
		Unsecured:				Unsecured:	
		Total:	\$51,854.00			Total:	\$51,854.00
Claim:	18415	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	16978	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/13/2009			Date Filed:	06/29/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARK E THORNBURG		Priority:		MARK E THORNBURG		Priority:	
		Administrative:	\$64,240.00			Administrative:	\$68,255.00
		Unsecured:				Unsecured:	
		Total:	\$64,240.00			Total:	\$68,255.00
Claim:	16856	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	16978	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	06/26/2009			Date Filed:	06/29/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARK E THORNBURG		Priority:		MARK E THORNBURG		Priority:	
		Administrative:	\$68,255.00			Administrative:	\$68,255.00
		Unsecured:				Unsecured:	
		Total:	\$68,255.00			Total:	\$68,255.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19880	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17065	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	06/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARK T TRELOAR		Priority:		MARK T TRELOAR		Priority:	
		Administrative:	\$56,397.50			Administrative:	\$66,350.00
		Unsecured:				Unsecured:	
		Total:	\$56,397.50			Total:	\$66,350.00
Claim:	17486	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17216	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/07/2009			Date Filed:	07/02/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARTHA R NOWELL		Priority:		MARTHA R NOWELL		Priority:	
		Administrative:	\$85,220.00			Administrative:	\$83,220.00
		Unsecured:				Unsecured:	
		Total:	\$85,220.00			Total:	\$83,220.00
Claim:	19975	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17216	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	07/02/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARTHA R NOWELL		Priority:		MARTHA R NOWELL		Priority:	
		Administrative:	\$79,752.50			Administrative:	\$83,220.00
		Unsecured:				Unsecured:	
		Total:	\$79,752.50			Total:	\$83,220.00
Claim:	19925	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18576	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	07/14/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARY ELIZABETH HENDRICKS		Priority:		MARY ELIZABETH HENDRICKS		Priority:	
		Administrative:	\$31,160.00			Administrative:	\$48,740.00
		Unsecured:				Unsecured:	
		Total:	\$31,160.00			Total:	\$48,740.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	17268	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19538	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/02/2009			Date Filed:	07/01/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MARY JOHANNA KETTERING		Priority:		MARY JOHANNA KETTERING		Priority:	
		Administrative:	\$30,050.00			Administrative:	\$30,050.00
		Unsecured:	_____			Unsecured:	_____
		Total:	\$30,050.00			Total:	\$30,050.00
Claim:	19918	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18249	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	07/13/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MICHAEL J NORTON		Priority:		MICHAEL J NORTON		Priority:	
		Administrative:	\$30,260.00			Administrative:	\$44,390.00
		Unsecured:	_____			Unsecured:	_____
		Total:	\$30,260.00			Total:	\$44,390.00
Claim:	17640	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17374	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/03/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MICHAEL L RASPER		Priority:		MICHAEL L RASPER		Priority:	
		Administrative:	\$45,922.50			Administrative:	\$42,390.00
		Unsecured:	_____			Unsecured:	_____
		Total:	\$45,922.50			Total:	\$42,390.00
Claim:	18276	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17831	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/13/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MICHAEL R ABBUHL		Priority:		MICHAEL R ABBUHL		Priority:	
		Administrative:	\$51,468.00			Administrative:	\$47,179.00
		Unsecured:	_____			Unsecured:	_____
		Total:	\$51,468.00			Total:	\$47,179.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19990	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18227	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	07/10/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
MICHEAL B HEATH		Priority:		MICHAEL B HEATH		Priority:	
		Administrative:	\$83,527.50			Administrative:	\$97,460.00
		Unsecured:				Unsecured:	
		Total:	\$83,527.50			Total:	\$97,460.00
Claim:	19310	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18095	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/01/2009			Date Filed:	07/09/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
NORMA SHAARDA		Priority:		NORMA SHAARDA		Priority:	
		Administrative:	\$61,950.00			Administrative:	\$57,820.00
		Unsecured:				Unsecured:	
		Total:	\$61,950.00			Total:	\$57,820.00
Claim:	19621	Debtor:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	Claim:	19873	Debtor:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Date Filed:	10/30/2009			Date Filed:	10/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
ONTARIO SPECIALTY CONTRACTING INC		Priority:		ONTARIO SPECIALTY CONTRACTING INC		Priority:	
ATTN MATTHEW BECK		Administrative:	\$288,751.25	C O 1800 MAIN PLACE TOWER		Administrative:	\$288,751.25
C O 1800 MAIN PL TOWER		Unsecured:		350 MAIN ST		Unsecured:	
350 MAIN ST				BUFFALO, NY 14202			
BUFFALO, NY 14202		Total:	\$288,751.25			Total:	\$288,751.25
Claim:	19842	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18264	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/13/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
PATRICK L BACHELDER		Priority:		PATRICK L BACHELDER		Priority:	
		Administrative:	\$45,025.00			Administrative:	\$54,030.00
		Unsecured:				Unsecured:	
		Total:	\$45,025.00			Total:	\$54,030.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19891	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18168	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/10/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
PAUL D MCCOLLOM		Priority:		PAUL D MCCOLLOM		Priority:	
		Administrative:	\$52,580.00			Administrative	\$62,700.00
		Unsecured:				Unsecured:	
		Total:	\$52,580.00			Total:	\$62,700.00
Claim:	19908	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17630	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	07/03/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
PHILIP C WATKINS		Priority:		PHILIP C WATKINS		Priority:	
		Administrative:	\$92,240.00			Administrative	\$90,240.00
		Unsecured:				Unsecured:	
		Total:	\$92,240.00			Total:	\$90,240.00
Claim:	19933	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17910	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
REBECCA T KAPP		Priority:		REBECCA T KAPP		Priority:	
		Administrative:	\$55,000.00			Administrative	\$60,000.00
		Unsecured:				Unsecured:	
		Total:	\$55,000.00			Total:	\$60,000.00
Claim:	18193	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20057	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/10/2009			Date Filed:	11/02/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
RICHARD B BISHOP		Priority:		RICHARD B BISHOP		Priority:	
		Administrative:	\$87,360.00			Administrative	\$87,360.00
		Unsecured:				Unsecured:	
		Total:	\$87,360.00			Total:	\$87,360.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19843	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18282	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/13/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
RICKY O MCNALLEY		Priority:		RICKY OWENS MCNALLEY		Priority:	
		Administrative:	\$81,235.00			Administrative	\$90,620.00
		Unsecured:				Unsecured:	
		Total:	\$81,235.00			Total:	\$90,620.00
Claim:	19989	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17847	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
ROBERT LYNN MIMS		Priority:		ROBERT LYNN MIMS		Priority:	
		Administrative:	\$64,460.00			Administrative	\$72,320.00
		Unsecured:				Unsecured:	
		Total:	\$64,460.00			Total:	\$72,320.00
Claim:	19934	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20036	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/04/2009			Date Filed:	11/04/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
ROBERT R VOLTENBURG		Priority:		ROBERT R VOLTENBURG		Priority:	
		Administrative:	\$55,310.00			Administrative	\$55,310.00
		Unsecured:				Unsecured:	
		Total:	\$55,310.00			Total:	\$55,310.00
Claim:	20042	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17428	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	10/30/2009			Date Filed:	07/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
ROGER K MATHIS		Priority:		ROGER K MATHIS		Priority:	
		Administrative:	\$70,155.00			Administrative	UNL**
		Unsecured:				Unsecured:	
		Total:	\$70,155.00			Total:	UNL**

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19847	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18225	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/10/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
SAMUEL C BLANKENSHIP		Priority:		SAMUEL C BLANKENSHIP		Priority:	
		Administrative:	\$80,450.00			Administrative:	\$98,540.00
		Unsecured:				Unsecured:	
		Total:	\$80,450.00			Total:	\$98,540.00
Claim:	19996	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17983	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	07/09/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
STEPHEN L DOWNS		Priority:		STEPHEN L DOWNS		Priority:	
		Administrative:	\$86,480.00			Administrative:	\$92,240.00
		Unsecured:				Unsecured:	
		Total:	\$86,480.00			Total:	\$92,240.00
Claim:	20046	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17805	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	10/30/2009			Date Filed:	07/08/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
STEVE SLOAN		Priority:		STEVE R SLOAN		Priority:	
		Administrative:	\$110,832.00			Administrative:	\$126,380.00
		Unsecured:				Unsecured:	
		Total:	\$110,832.00			Total:	\$126,380.00
Claim:	19820	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18266	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/13/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
STEVEN DANIEL GREENLEE		Priority:		STEVEN D GREENLEE		Priority:	
		Administrative:	\$79,350.00			Administrative:	\$82,800.00
		Unsecured:				Unsecured:	
		Total:	\$79,350.00			Total:	\$82,800.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	20045	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18122	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	10/30/2009			Date Filed:	07/09/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
THOMAS JASON PARKER		Priority:		THOMAS JASON PARKER		Priority:	
		Administrative:	\$75,495.00			Administrative:	\$88,280.00
		Unsecured:				Unsecured:	
		Total:	\$75,495.00			Total:	\$88,280.00
Claim:	19849	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18214	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/05/2009			Date Filed:	07/10/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
TIM MATSOS		Priority:		TIM A MATSOS		Priority:	
		Administrative:	\$83,960.00			Administrative:	\$83,960.00
		Unsecured:				Unsecured:	
		Total:	\$83,960.00			Total:	\$83,960.00
Claim:	19850	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17513	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/07/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
TONY MORGAN		Priority:		TONY MORGAN		Priority:	
		Administrative:	\$96,658.00			Administrative:	\$100,860.00
		Unsecured:				Unsecured:	
		Total:	\$96,658.00			Total:	\$100,860.00
Claim:	17853	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19991	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/06/2009			Date Filed:	11/05/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
WILLIAM DAVID ADDISON		Priority:		WILLIAM DAVID ADDISON		Priority:	
		Administrative:	\$84,740.00			Administrative:	\$84,740.00
		Unsecured:				Unsecured:	
		Total:	\$84,740.00			Total:	\$84,740.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19814	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20011	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/02/2009			Date Filed:	11/04/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
WILLIAM H BRINKMAN		Priority:		WILLIAM H BRINKMAN		Priority:	
		Administrative:	\$85,445.00			Administrative:	\$85,445.00
		Unsecured:				Unsecured:	
		Total:	\$85,445.00			Total:	\$85,445.00
Claim:	17463	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	20028	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/07/2009			Date Filed:	11/06/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
WILLIAM H DAHLEM		Priority:		WILLIAM H DAHLEM		Priority:	
		Administrative:	\$135,420.00			Administrative:	\$135,420.00
		Unsecured:				Unsecured:	
		Total:	\$135,420.00			Total:	\$135,420.00
Claim:	17832	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	19881	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/06/2009			Date Filed:	11/03/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
WILLIAM H JOHNSON		Priority:		WILLIAM H JOHNSON		Priority:	
		Administrative:	\$104,480.00			Administrative:	\$104,480.00
		Unsecured:				Unsecured:	
		Total:	\$104,480.00			Total:	\$104,480.00
Claim:	20001	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	17082	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/02/2009			Date Filed:	06/30/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
WILLIAM J BYERS		Priority:		WILLIAM J BYERS		Priority:	
		Administrative:	\$104,100.00			Administrative:	\$104,100.00
		Unsecured:				Unsecured:	
		Total:	\$104,100.00			Total:	\$104,100.00

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - DUPLICATE CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim:	19833	Debtor:	DELPHI CORPORATION (05-44481)	Claim:	18204	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	11/03/2009			Date Filed:	07/10/2009		
Creditor's Name:		Secured:		Creditor's Name:		Secured:	
WILLIAM L MACNAUGHTON		Priority:		WILLIAM L MACNAUGHTON		Priority:	
		Administrative:	\$37,700.00			Administrative	UNL**
		Unsecured:				Unsecured:	
		Total:	\$37,700.00			Total:	UNL**

Total Claims To Be Expunged:77

Total Asserted Amount To Be Expunged:\$9,090,127.13

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EQUITY INTERESTS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
BARBARA MCKNIGHT	17988	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/09/2009	DELPHI CORPORATION (05-44481)
CEVAHIR MUHSIN WALTHER RATHENAU STR 23 AHLEW, 59229 GERMANY	19624	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/04/2009	DELPHI CORPORATION (05-44481)
DIETER HECKL PFARRER LAMPERT SFR 7 ADELSHOFEN, 82276 GERMANY	19787	Secured: Priority: Administrative: \$11,308.17 Unsecured: Total: \$11,308.17	11/05/2009	DELPHI CORPORATION (05-44481)
FRANKE GUNTHER RABEMBUHLSTRABE 14 WERNBERG KOBLITZ, 92533 GERMANY	19623	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	11/04/2009	DELPHI CORPORATION (05-44481)
GULTEN PAPURLU CASTROPER STR 361 DATTELN, D 45711 GERMANY	19981	Secured: UNL Priority: Administrative: Unsecured: Total: UNL	11/05/2009	DELPHI CORPORATION (05-44481)
HANNELORE NOACK AACHENER STRASSE 699 FRECHEN, 50226 GERMANY	19620	Secured: Priority: Administrative: \$62,000.00 Unsecured: Total: \$62,000.00	11/03/2009	DELPHI CORPORATION (05-44481)
HORST SCHLAPPNER AACHENER STRASSE 699 FRECHEN, 50226 GERMANY	19619	Secured: Priority: Administrative: \$4,000.00 Unsecured: Total: \$4,000.00	11/03/2009	DELPHI CORPORATION (05-44481)
JULIUS & PHYLLIS GOERBIG 4640 LASALLE RD SCOTTVILLE, MI 49454	19314	Secured: Priority: Administrative: \$2,297.90 Unsecured: Total: \$2,297.90	07/10/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EQUITY INTERESTS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
KASIM MELIH HAMUTCU 71686 REMSECK PATTONVILLE BOSTON RING 1 GERMANY	19622	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	11/04/2009	DELPHI CORPORATION (05-44481)
KREBS STEFAN MILHELM BUSCH STR 10 UNTERSCHLEIBHEIM, 85716 GERMANY	20012	Secured: Priority: Administrative: Unsecured: \$15,799.00 Total: \$15,799.00	11/05/2009	DELPHI CORPORATION (05-44481)
MR DIRK GRUNEWALD AM ALTEN HOF 10 OBERURSEL, 61440 GERMANY	19811	Secured: Priority: Administrative: \$11,255,751.00 Unsecured: _____ Total: \$11,255,751.00	11/03/2009	DELPHI CORPORATION (05-44481)

Total: 11 \$11,351,156.07

* The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT E - PRE-PETITION CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ANNIE WILSON	18972	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
AUTOCAM DO BRAZIL USINAGEM LTDA STUART CHENEY 4436 BROADMOOR KENTWOOD, MI 49512	18342	Secured: Priority: Administrative: \$98,547.05 Unsecured: _____ Total: \$98,547.05	07/07/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BROWN & JAMES PC ATTN KATHY JOHNSON 1010 MARKET ST STE 2000 ST LOUIS, MO 63101	18058	Secured: Priority: Administrative: \$4,692.70 Unsecured: _____ Total: \$4,692.70	07/09/2009	DELPHI CORPORATION (05-44481)
CHARLENE G PRONESTI 42820 HAVEN DR ELYRIA, OH 44035-2039	19758	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	11/05/2009	DELPHI CORPORATION (05-44481)
DAVID L BROOKS 12001 W 78TH TER APT C LENEXA, KS 66216	17367	Secured: Priority: Administrative: \$250,000.00 Unsecured: _____ Total: \$250,000.00	07/06/2009	DELPHI CORPORATION (05-44481)
EXCEL PARTNERSHIP INC 20 CARLSON CT STE 100 TORONTO, ON M9W 7K6 CANADA	19806	Secured: Priority: Administrative: \$6,114.66 Unsecured: _____ Total: \$6,114.66	10/13/2009	DELPHI CORPORATION (05-44481)
JACK JENEFSKY BOWMAN SUPPLY CO 225 N IRWIN ST PO BOX 1404 DAYTON, OH 45401	18500	Secured: Priority: Administrative: \$11,712.06 Unsecured: _____ Total: \$11,712.06	07/13/2009	DELPHI CORPORATION (05-44481)
JACK JENEFSKY BOWMAN SUPPLY CO 225 N IRWIN ST PO BOX 1404 DAYTON, OH 45401	18497	Secured: Priority: Administrative: \$724.33 Unsecured: _____ Total: \$724.33	07/13/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT E - PRE-PETITION CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
JACK JENEFSKY BOWMAN SUPPLY CO 225 N IRWIN ST PO BOX 1404 DAYTON, OH 45401	18499	Secured: Priority: Administrative: \$411.92 Unsecured: Total: \$411.92	07/13/2009	DELPHI CORPORATION (05-44481)
JOSEPH RENO LAW OFFICE OF BRAD A CHALKER LLC PO BOX 750726 DAYTON, OH 45475	17520	Secured: Priority: Administrative: \$13,020.87 Unsecured: Total: \$13,020.87	07/07/2009	DELPHI CORPORATION (05-44481)
MARK S PRESNALL PO BOX 33 MT MEIGS, AL 36057	18149	Secured: Priority: Administrative: \$500,479.95 Unsecured: Total: \$500,479.95	07/10/2009	DELPHI CORPORATION (05-44481)
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	19606	Secured: Priority: Administrative: \$21,019.24 Unsecured: \$5,731.68 Total: \$26,750.92	09/18/2009	ASPIRE, INC (05-44618)
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	19614	Secured: Priority: \$23,678.00 Administrative: Unsecured: Total: \$23,678.00	09/10/2009	DELPHI DIESEL SYSTEMS CORP (05-44612)
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	19613	Secured: Priority: \$21,019.24 Administrative: Unsecured: \$5,731.68 Total: \$26,750.92	09/10/2009	ASPIRE, INC (05-44618)
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	19605	Secured: Priority: Administrative: \$23,678.00 Unsecured: Total: \$23,678.00	09/18/2009	DELPHI DIESEL SYSTEMS CORP (05-44612)
PRECISION SOUTHEAST INC PO BOX 50610 MYRTLE BEACH, SC 29579	17721	Secured: Priority: Administrative: \$60,558.00 Unsecured: Total: \$60,558.00	07/06/2009	DELPHI CORPORATION (05-44481)

* The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT E - PRE-PETITION CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
ROBIN STERKEL 1426 SIOUX LN BURKBURNETT, TX 76354	18255	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	07/13/2009	DELPHI CORPORATION (05-44481)
SYLVIA J BLANKENHORN 555 N PEARL ST APT A4 STOCKTON, IL 61085-1139	18246	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	07/10/2009	DELPHI CORPORATION (05-44481)
WAMCO INC NANCY LOUIE 11555 COLEY RIVER CIR FOUNTAIN VALLEY, CA 92708	18051	Secured: Priority: Administrative: \$52,781.50 Unsecured: _____ Total: \$52,781.50	07/09/2009	DELPHI CORPORATION (05-44481)
WARREN CITY INCOME TAX DEPT PO BOX 230 WARREN, OH 44482	19803	Secured: Priority: Administrative: \$136,981.75 Unsecured: _____ Total: \$136,981.75	10/28/2009	DELPHI CORPORATION (05-44481)
Total:		20		\$1,236,882.63

* The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT**	DATE FILED	DOCKETED DEBTOR
ALLEN J REICHLE	17596	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	07/07/2009	DELPHI CORPORATION (05-44481)
ANNIE ARCHER PO BOX 252 SOMERSET, NJ 08875	16906	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
JAMES C WESTON	17591	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	07/07/2009	DELPHI CORPORATION (05-44481)
MICHAEL SMITH MICHELLE SMITH JT TEN 53430 TUNDRA DR SHELBY TWP, MI 48317-2163	17584	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	07/07/2009	DELPHI CORPORATION (05-44481)
ROBERT E DAVIS R E DAVIS 3564 HANOVER DR KENT, OH 44240	17042	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
STEVE MEYER 6960 HEATHERIDGE SAGINAW, MI 48603	17379	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	07/06/2009	DELPHI CORPORATION (05-44481)
TERRY G LAMBERT 1955 VAUGHN RD NATIONAL CITY, MI 48748	17019	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	06/29/2009	DELPHI CORPORATION (05-44481)
WILLIAM D BAUMAN	19872	Secured: Priority: \$150,000.00 Administrative: Unsecured: _____ Total: \$150,000.00	02/25/2009	DELPHI CORPORATION (05-44481)
Total:		8		\$150,000.00

* The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
DAVID M ANDREWS	19970	Secured: Priority: Administrative: \$1,400,000.00 Unsecured: Total: \$1,400,000.00	11/05/2009	DELPHI CORPORATION (05-44481)
ESTHER M MANHECTZ	18563	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/13/2009	DELPHI CORPORATION (05-44481)
EVELYN M NELSON	17694	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/08/2009	DELPHI CORPORATION (05-44481)
HILLERT PAUL G	18695	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/14/2009	DELPHI CORPORATION (05-44481)
MARYBETH B MACIAK	18794	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
MICHAEL R DENNIS	19313	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/10/2009	DELPHI CORPORATION (05-44481)
NORMAN G THOMAS	19607	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	09/21/2009	DELPHI CORPORATION (05-44481)
SANDRA CABINE HELLER	18312	Secured: Priority: Administrative: \$901,954.87 Unsecured: Total: \$901,954.87	07/13/2009	DELPHI CORPORATION (05-44481)

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT **	DATE FILED	DOCKETED DEBTOR
THEODORE G KUSTAS	19320	Secured: Priority: Administrative: \$1,562,932.00 Unsecured: _____ Total: \$1,562,932.00	07/15/2009	DELPHI CORPORATION (05-44481)
WALTER A KUNKA	19809	Secured: Priority: Administrative: \$489,552.00 Unsecured: _____ Total: \$489,552.00	11/05/2009	DELPHI CORPORATION (05-44481)

Total: 10 \$4,354,438.87

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT H - WORKERS' COMPENSATION CLAIM

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MATHIS PAUL C	20074	Secured: Priority: \$428,448.71 Administrative: Unsecured: \$428,448.71 Total: \$856,897.42	11/16/2009	DELPHI CORPORATION (05-44481)
Total:		1		\$856,897.42

* The address of the creditor on this exhibit has been intentionally omitted for privacy reasons.

EXHIBIT I - TRANSFERRED WORKERS' COMPENSATION CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERTED CLAIM AMOUNT**	DATE FILED	DOCKETED DEBTOR
ANGELINA CRUZ	19540	Secured: Priority: Administrative: \$147,567.50 Unsecured: Total: \$147,567.50	07/15/2009	DELPHI CORPORATION (05-44481)
JACQUELINE LEE	19600	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	09/14/2009	DELPHI CORPORATION (05-44481)
LUTHA MAE STUDIVENT	18092	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/09/2009	DELPHI CORPORATION (05-44481)
MENORT SIMS	17141	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/01/2009	DELPHI CORPORATION (05-44481)
RICHARD MCMILLON	19184	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/15/2009	DELPHI CORPORATION (05-44481)
TODD LOSEE	18275	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	07/13/2009	DELPHI CORPORATION (05-44481)
Total:		6		\$147,567.50

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

EXHIBIT J - MODIFIED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 17881</div> <div>Date Filed: 07/06/2009</div> <div>Docketed Total: \$89,420.00</div> <div>Filing Creditor Name: JAMES A BABB</div>	<div>Claim Holder Name</div> <div>JAMES A BABB</div> <div>Docketed Total: \$89,420.00</div> <div><div>Case Number**</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$89,420.00</div><div>\$89,420.00</div></div></div>	<div>Allowed Total: \$65,565.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$65,565.00</div><div>\$65,565.00</div></div></div>
<div>Claim: 17657</div> <div>Date Filed: 07/03/2009</div> <div>Docketed Total: \$107,900.00</div> <div>Filing Creditor Name: JAMES F DISHER</div>	<div>Claim Holder Name</div> <div>JAMES F DISHER</div> <div>Docketed Total: \$107,900.00</div> <div><div>Case Number**</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$107,900.00</div><div>\$107,900.00</div></div></div>	<div>Allowed Total: \$79,425.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$79,425.00</div><div>\$79,425.00</div></div></div>
<div>Claim: 17066</div> <div>Date Filed: 06/30/2009</div> <div>Docketed Total: \$124,380.00</div> <div>Filing Creditor Name: JOHN R DAVIDSON</div>	<div>Claim Holder Name</div> <div>JOHN R DAVIDSON</div> <div>Docketed Total: \$124,380.00</div> <div><div>Case Number**</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$124,380.00</div><div>\$124,380.00</div></div></div>	<div>Allowed Total: \$93,285.00</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$93,285.00</div><div>\$93,285.00</div></div></div>
		<div>Total Claims To Be Allowed: 3</div> <div>Total Amount As Docketed: \$321,700.00</div> <div>Total Amount As Allowed: \$238,275.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19877 Date Filed: 11/03/2009 Docketed Total: \$30,217.50 Filing Creditor Name: ALAN L BUSCH	Claim Holder Name ALAN L BUSCH Docketed Total: \$30,217.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$30,217.50</td><td></td></tr><tr><td></td><td></td><td>\$30,217.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,217.50				\$30,217.50		 Allowed Total: \$30,217.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$30,217.50</td><td></td></tr><tr><td></td><td></td><td>\$30,217.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,217.50				\$30,217.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$30,217.50																								
		\$30,217.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$30,217.50																								
		\$30,217.50																								
Claim: 17163 Date Filed: 07/01/2009 Docketed Total: \$87,860.00 Filing Creditor Name: ALBERT ROY CASE	Claim Holder Name ALBERT ROY CASE Docketed Total: \$87,860.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$87,860.00</td><td></td></tr><tr><td></td><td></td><td>\$87,860.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$87,860.00				\$87,860.00		 Allowed Total: \$87,860.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$87,860.00</td><td></td></tr><tr><td></td><td></td><td>\$87,860.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$87,860.00				\$87,860.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$87,860.00																								
		\$87,860.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$87,860.00																								
		\$87,860.00																								
Claim: 19896 Date Filed: 11/03/2009 Docketed Total: \$63,620.00 Filing Creditor Name: ALFRED V DUMSA JR	Claim Holder Name ALFRED V DUMSA JR Docketed Total: \$63,620.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$63,620.00</td><td></td></tr><tr><td></td><td></td><td>\$63,620.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$63,620.00				\$63,620.00		 Allowed Total: \$63,620.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$63,620.00</td><td></td></tr><tr><td></td><td></td><td>\$63,620.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$63,620.00				\$63,620.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$63,620.00																								
		\$63,620.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$63,620.00																								
		\$63,620.00																								
Claim: 19870 Date Filed: 11/03/2009 Docketed Total: \$193,545.00 Filing Creditor Name: ANNA SUE THOMAS	Claim Holder Name ANNA SUE THOMAS Docketed Total: \$193,545.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$193,545.00</td><td></td></tr><tr><td></td><td></td><td>\$193,545.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$193,545.00				\$193,545.00		 Allowed Total: \$193,545.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$193,545.00</td><td></td></tr><tr><td></td><td></td><td>\$193,545.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$193,545.00				\$193,545.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$193,545.00																								
		\$193,545.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$193,545.00																								
		\$193,545.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 18035 Date Filed: 07/09/2009 Docketed Total: \$70,720.00 Filing Creditor Name: ASHLEY M BLOOM	Claim Holder Name ASHLEY M BLOOM Docketed Total: \$70,720.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$70,720.00</td><td></td></tr><tr><td></td><td></td><td>\$70,720.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$70,720.00				\$70,720.00		 Allowed Total: \$70,720.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$70,720.00</td><td></td></tr><tr><td></td><td></td><td>\$70,720.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$70,720.00				\$70,720.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$70,720.00																								
		\$70,720.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$70,720.00																								
		\$70,720.00																								
Claim: 17818 Date Filed: 07/06/2009 Docketed Total: \$51,880.00 Filing Creditor Name: BARBARA L PETERSON	Claim Holder Name BARBARA L PETERSON Docketed Total: \$51,880.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$51,880.00</td><td></td></tr><tr><td></td><td></td><td>\$51,880.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$51,880.00				\$51,880.00		 Allowed Total: \$51,880.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$51,880.00</td><td></td></tr><tr><td></td><td></td><td>\$51,880.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$51,880.00				\$51,880.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$51,880.00																								
		\$51,880.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$51,880.00																								
		\$51,880.00																								
Claim: 18799 Date Filed: 07/15/2009 Docketed Total: \$97,920.00 Filing Creditor Name: BASCOM SMITH	Claim Holder Name BASCOM SMITH Docketed Total: \$97,920.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$97,920.00</td><td></td></tr><tr><td></td><td></td><td>\$97,920.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$97,920.00				\$97,920.00		 Allowed Total: \$97,920.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$97,920.00</td><td></td></tr><tr><td></td><td></td><td>\$97,920.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$97,920.00				\$97,920.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$97,920.00																								
		\$97,920.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$97,920.00																								
		\$97,920.00																								
Claim: 19838 Date Filed: 11/03/2009 Docketed Total: \$37,282.50 Filing Creditor Name: BEVERLY S ROLFSEN	Claim Holder Name BEVERLY S ROLFSEN Docketed Total: \$37,282.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$37,282.50</td><td></td></tr><tr><td></td><td></td><td>\$37,282.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$37,282.50				\$37,282.50		 Allowed Total: \$37,282.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$37,282.50</td><td></td></tr><tr><td></td><td></td><td>\$37,282.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$37,282.50				\$37,282.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$37,282.50																								
		\$37,282.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$37,282.50																								
		\$37,282.50																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 20070 Date Filed: 11/02/2009 Docketed Total: \$31,212.00 Filing Creditor Name: BRADLEY RAY WILLIAMSON	Claim Holder Name BRADLEY RAY WILLIAMSON Docketed Total: \$31,212.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$31,212.00</td><td></td></tr><tr><td></td><td></td><td>\$31,212.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$31,212.00				\$31,212.00		 Allowed Total: \$31,212.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$31,212.00</td><td></td></tr><tr><td></td><td></td><td>\$31,212.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$31,212.00				\$31,212.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$31,212.00																								
		\$31,212.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$31,212.00																								
		\$31,212.00																								
Claim: 19837 Date Filed: 11/03/2009 Docketed Total: \$32,724.00 Filing Creditor Name: CARL D KERCHMAR	Claim Holder Name CARL D KERCHMAR Docketed Total: \$32,724.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,724.00</td><td></td></tr><tr><td></td><td></td><td>\$32,724.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,724.00				\$32,724.00		 Allowed Total: \$32,724.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,724.00</td><td></td></tr><tr><td></td><td></td><td>\$32,724.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,724.00				\$32,724.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,724.00																								
		\$32,724.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,724.00																								
		\$32,724.00																								
Claim: 19856 Date Filed: 11/03/2009 Docketed Total: \$144,792.00 Filing Creditor Name: CARL J BIRCHMEIER JR	Claim Holder Name CARL J BIRCHMEIER JR Docketed Total: \$144,792.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$144,792.00</td><td></td></tr><tr><td></td><td></td><td>\$144,792.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$144,792.00				\$144,792.00		 Allowed Total: \$144,792.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$144,792.00</td><td></td></tr><tr><td></td><td></td><td>\$144,792.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$144,792.00				\$144,792.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$144,792.00																								
		\$144,792.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$144,792.00																								
		\$144,792.00																								
Claim: 20079 Date Filed: 11/12/2009 Docketed Total: \$52,962.87 Filing Creditor Name: CATHERINE LUBCHENKO	Claim Holder Name CATHERINE LUBCHENKO Docketed Total: \$52,962.87 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$52,962.87</td><td></td></tr><tr><td></td><td></td><td>\$52,962.87</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$52,962.87				\$52,962.87		 Allowed Total: \$52,962.87 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$52,962.87</td><td></td></tr><tr><td></td><td></td><td>\$52,962.87</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$52,962.87				\$52,962.87	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$52,962.87																								
		\$52,962.87																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$52,962.87																								
		\$52,962.87																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19938</div> <div>Date Filed: 11/04/2009</div> <div>Docketed Total: \$21,160.00</div> <div>Filing Creditor Name:</div> <div>CATHY A ATTENBERGER</div>	<div>Claim Holder Name</div> <div>CATHY A ATTENBERGER</div> <div>Docketed Total: \$21,160.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$21,160.00</div></div><div><div>Unsecured</div></div></div> <div>\$21,160.00</div>	<div>Allowed Total: \$21,160.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$21,160.00</div></div><div><div>Unsecured</div></div></div> <div>\$21,160.00</div>
<div>Claim: 20077</div> <div>Date Filed: 11/12/2009</div> <div>Docketed Total: \$70,050.00</div> <div>Filing Creditor Name:</div> <div>CHARLES E GOODWIN</div>	<div>Claim Holder Name</div> <div>CHARLES E GOODWIN</div> <div>Docketed Total: \$70,050.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$70,050.00</div></div><div><div>Unsecured</div></div></div> <div>\$70,050.00</div>	<div>Allowed Total: \$70,050.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$70,050.00</div></div><div><div>Unsecured</div></div></div> <div>\$70,050.00</div>
<div>Claim: 16983</div> <div>Date Filed: 06/29/2009</div> <div>Docketed Total: \$77,160.00</div> <div>Filing Creditor Name:</div> <div>CHARLES L ADAMS</div>	<div>Claim Holder Name</div> <div>CHARLES L ADAMS</div> <div>Docketed Total: \$77,160.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$77,160.00</div></div><div><div>Unsecured</div></div></div> <div>\$77,160.00</div>	<div>Allowed Total: \$77,160.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$77,160.00</div></div><div><div>Unsecured</div></div></div> <div>\$77,160.00</div>
<div>Claim: 19857</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$56,550.00</div> <div>Filing Creditor Name:</div> <div>CHARLES W CAMPBELL</div>	<div>Claim Holder Name</div> <div>CHARLES W CAMPBELL</div> <div>Docketed Total: \$56,550.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$56,550.00</div></div><div><div>Unsecured</div></div></div> <div>\$56,550.00</div>	<div>Allowed Total: \$56,550.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$56,550.00</div></div><div><div>Unsecured</div></div></div> <div>\$56,550.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 18044</div> <div>Date Filed: 07/09/2009</div> <div>Docketed Total: \$56,145.00</div> <div>Filing Creditor Name: CLAUDE RONALD BLAKE</div>	<div>Claim Holder Name</div> <div>CLAUDE RONALD BLAKE</div> <div>Docketed Total: \$56,145.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$56,145.00</div></div><div><div>Unsecured</div></div></div> <div>\$56,145.00</div>	<div>Allowed Total: \$56,145.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$56,145.00</div></div><div><div>Unsecured</div></div></div> <div>\$56,145.00</div>
<div>Claim: 20066</div> <div>Date Filed: 11/02/2009</div> <div>Docketed Total: \$126,600.00</div> <div>Filing Creditor Name: CONRAD SUTHERLAND</div>	<div>Claim Holder Name</div> <div>CONRAD SUTHERLAND</div> <div>Docketed Total: \$126,600.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$126,600.00</div></div><div><div>Unsecured</div></div></div> <div>\$126,600.00</div>	<div>Allowed Total: \$126,600.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$126,600.00</div></div><div><div>Unsecured</div></div></div> <div>\$126,600.00</div>
<div>Claim: 19916</div> <div>Date Filed: 11/04/2009</div> <div>Docketed Total: \$34,357.50</div> <div>Filing Creditor Name: CORA KOKOSA</div>	<div>Claim Holder Name</div> <div>CORA KOKOSA</div> <div>Docketed Total: \$34,357.50</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$34,357.50</div></div><div><div>Unsecured</div></div></div> <div>\$34,357.50</div>	<div>Allowed Total: \$34,357.50</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$34,357.50</div></div><div><div>Unsecured</div></div></div> <div>\$34,357.50</div>
<div>Claim: 20034</div> <div>Date Filed: 11/09/2009</div> <div>Docketed Total: \$24,808.00</div> <div>Filing Creditor Name: CORNELL R RACHAL</div>	<div>Claim Holder Name</div> <div>CORNELL R RACHAL</div> <div>Docketed Total: \$24,808.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$24,808.00</div></div><div><div>Unsecured</div></div></div> <div>\$24,808.00</div>	<div>Allowed Total: \$24,808.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$24,808.00</div></div><div><div>Unsecured</div></div></div> <div>\$24,808.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19874</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$33,000.00</div> <div>Filing Creditor Name: CRAIG B JAYNES</div>	<div>Claim Holder Name</div> <div>CRAIG B JAYNES</div> <div>Docketed Total: \$33,000.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$33,000.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$33,000.00</div>	<div></div> <div>Allowed Total: \$33,000.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$33,000.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$33,000.00</div>
<div>Claim: 17458</div> <div>Date Filed: 07/07/2009</div> <div>Docketed Total: \$86,820.00</div> <div>Filing Creditor Name: CURTIS PRUITT</div>	<div>Claim Holder Name</div> <div>CURTIS PRUITT</div> <div>Docketed Total: \$86,820.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$86,820.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$86,820.00</div>	<div></div> <div>Allowed Total: \$86,820.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$86,820.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$86,820.00</div>
<div>Claim: 18133</div> <div>Date Filed: 07/09/2009</div> <div>Docketed Total: \$39,890.00</div> <div>Filing Creditor Name: DANA S SEGARS</div>	<div>Claim Holder Name</div> <div>DANA S SEGARS</div> <div>Docketed Total: \$39,890.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$39,890.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$39,890.00</div>	<div></div> <div>Allowed Total: \$39,890.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$39,890.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$39,890.00</div>
<div>Claim: 18358</div> <div>Date Filed: 07/13/2009</div> <div>Docketed Total: \$74,900.00</div> <div>Filing Creditor Name: DANIEL J KUNKLER</div>	<div>Claim Holder Name</div> <div>DANIEL J KUNKLER</div> <div>Docketed Total: \$74,900.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$74,900.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$74,900.00</div>	<div></div> <div>Allowed Total: \$74,900.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$74,900.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$74,900.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19927 Date Filed: 11/04/2009 Docketed Total: \$49,000.00 Filing Creditor Name: DANIEL S HARPER	Claim Holder Name DANIEL S HARPER Docketed Total: \$49,000.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$49,000.00</td><td></td></tr><tr><td></td><td></td><td>\$49,000.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$49,000.00				\$49,000.00		 Allowed Total: \$49,000.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$49,000.00</td><td></td></tr><tr><td></td><td></td><td>\$49,000.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$49,000.00				\$49,000.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$49,000.00																								
		\$49,000.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$49,000.00																								
		\$49,000.00																								
Claim: 20031 Date Filed: 11/09/2009 Docketed Total: \$32,550.00 Filing Creditor Name: DARYL PERKINS	Claim Holder Name DARYL PERKINS Docketed Total: \$32,550.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,550.00</td><td></td></tr><tr><td></td><td></td><td>\$32,550.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,550.00				\$32,550.00		 Allowed Total: \$32,550.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,550.00</td><td></td></tr><tr><td></td><td></td><td>\$32,550.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,550.00				\$32,550.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,550.00																								
		\$32,550.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,550.00																								
		\$32,550.00																								
Claim: 19998 Date Filed: 11/05/2009 Docketed Total: \$48,650.00 Filing Creditor Name: DAVID BERNARD DRENNEN	Claim Holder Name DAVID BERNARD DRENNEN Docketed Total: \$48,650.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$48,650.00</td><td></td></tr><tr><td></td><td></td><td>\$48,650.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$48,650.00				\$48,650.00		 Allowed Total: \$48,650.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$48,650.00</td><td></td></tr><tr><td></td><td></td><td>\$48,650.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$48,650.00				\$48,650.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$48,650.00																								
		\$48,650.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$48,650.00																								
		\$48,650.00																								
Claim: 19851 Date Filed: 11/05/2009 Docketed Total: \$89,000.00 Filing Creditor Name: DAVID D RUMRILL	Claim Holder Name DAVID D RUMRILL Docketed Total: \$89,000.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$89,000.00</td><td></td></tr><tr><td></td><td></td><td>\$89,000.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$89,000.00				\$89,000.00		 Allowed Total: \$89,000.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$89,000.00</td><td></td></tr><tr><td></td><td></td><td>\$89,000.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$89,000.00				\$89,000.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$89,000.00																								
		\$89,000.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$89,000.00																								
		\$89,000.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 17671</div> <div>Date Filed: 07/03/2009</div> <div>Docketed Total: \$72,550.00</div> <div>Filing Creditor Name: DAVID E GARGIS</div>	<div>Claim Holder Name</div> <div>DAVID E GARGIS</div> <div>Docketed Total: \$72,550.00</div> <div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$72,550.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$72,550.00</div></div>	<div>Allowed Total: \$72,550.00</div> <div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$72,550.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$72,550.00</div></div>
<div>Claim: 20029</div> <div>Date Filed: 11/06/2009</div> <div>Docketed Total: \$418,880.00</div> <div>Filing Creditor Name: DAVID H KNILL</div>	<div>Claim Holder Name</div> <div>DAVID H KNILL</div> <div>Docketed Total: \$418,880.00</div> <div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$418,880.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$418,880.00</div></div>	<div>Allowed Total: \$418,880.00</div> <div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$418,880.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$418,880.00</div></div>
<div>Claim: 19895</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$30,465.00</div> <div>Filing Creditor Name: DAVID JOHN VICAN</div>	<div>Claim Holder Name</div> <div>DAVID JOHN VICAN</div> <div>Docketed Total: \$30,465.00</div> <div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$30,465.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$30,465.00</div></div>	<div>Allowed Total: \$30,465.00</div> <div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$30,465.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$30,465.00</div></div>
<div>Claim: 19979</div> <div>Date Filed: 11/05/2009</div> <div>Docketed Total: \$30,115.00</div> <div>Filing Creditor Name: DAVID R PANKO</div>	<div>Claim Holder Name</div> <div>DAVID R PANKO</div> <div>Docketed Total: \$30,115.00</div> <div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$30,115.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$30,115.00</div></div>	<div>Allowed Total: \$30,115.00</div> <div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$30,115.00</div></div><div><div><u>Unsecured</u></div></div></div><div>\$30,115.00</div></div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 17816</div> <div>Date Filed: 07/06/2009</div> <div>Docketed Total: \$37,170.00</div> <div>Filing Creditor Name: DONALD G SMITH</div>	<div>Claim Holder Name</div> <div>DONALD G SMITH</div> <div>Docketed Total: \$37,170.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$37,170.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$37,170.00</div>	<div>Allowed Total: \$37,170.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$37,170.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$37,170.00</div>
<div>Claim: 19861</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$42,705.00</div> <div>Filing Creditor Name: DONALD S POOLE JR</div>	<div>Claim Holder Name</div> <div>DONALD S POOLE JR</div> <div>Docketed Total: \$42,705.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$42,705.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$42,705.00</div>	<div>Allowed Total: \$42,705.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$42,705.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$42,705.00</div>
<div>Claim: 18123</div> <div>Date Filed: 07/09/2009</div> <div>Docketed Total: \$74,232.00</div> <div>Filing Creditor Name: DONALD W MAGERS</div>	<div>Claim Holder Name</div> <div>DONALD W MAGERS</div> <div>Docketed Total: \$74,232.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$74,232.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$74,232.00</div>	<div>Allowed Total: \$74,232.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$74,232.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$74,232.00</div>
<div>Claim: 18369</div> <div>Date Filed: 07/13/2009</div> <div>Docketed Total: \$97,860.00</div> <div>Filing Creditor Name: DOUGLAS K RIEHLE</div>	<div>Claim Holder Name</div> <div>DOUGLAS K RIEHLE</div> <div>Docketed Total: \$97,860.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$97,860.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$97,860.00</div>	<div>Allowed Total: \$97,860.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$97,860.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$97,860.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19866</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$31,837.50</div> <div>Filing Creditor Name: DOUGLAS P GRAINGER</div>	<div>Claim Holder Name</div> <div>DOUGLAS P GRAINGER</div> <div>Docketed Total: \$31,837.50</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$31,837.50</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$31,837.50</div>	<div>Allowed Total: \$31,837.50</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$31,837.50</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$31,837.50</div>
<div>Claim: 18299</div> <div>Date Filed: 07/13/2009</div> <div>Docketed Total: \$36,260.00</div> <div>Filing Creditor Name: DUSTIN ALLEN KOONTZ</div>	<div>Claim Holder Name</div> <div>DUSTIN ALLEN KOONTZ</div> <div>Docketed Total: \$36,260.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$36,260.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$36,260.00</div>	<div>Allowed Total: \$36,260.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$36,260.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$36,260.00</div>
<div>Claim: 19909</div> <div>Date Filed: 11/04/2009</div> <div>Docketed Total: \$38,709.00</div> <div>Filing Creditor Name: EDWARD D CATLETT</div>	<div>Claim Holder Name</div> <div>EDWARD D CATLETT</div> <div>Docketed Total: \$38,709.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$38,709.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$38,709.00</div>	<div>Allowed Total: \$38,709.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$38,709.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$38,709.00</div>
<div>Claim: 17275</div> <div>Date Filed: 07/02/2009</div> <div>Docketed Total: \$91,680.00</div> <div>Filing Creditor Name: EDWARD L OWENS</div>	<div>Claim Holder Name</div> <div>EDWARD L OWENS</div> <div>Docketed Total: \$91,680.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$91,680.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$91,680.00</div>	<div>Allowed Total: \$91,680.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$91,680.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$91,680.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19929 Date Filed: 11/04/2009 Docketed Total: \$156,170.00 Filing Creditor Name: ELIZABETH V SCHROEDER	Claim Holder Name ELIZABETH V SCHROEDER Docketed Total: \$156,170.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$156,170.00</td><td></td></tr><tr><td></td><td></td><td>\$156,170.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$156,170.00				\$156,170.00		 Allowed Total: \$156,170.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$156,170.00</td><td></td></tr><tr><td></td><td></td><td>\$156,170.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$156,170.00				\$156,170.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$156,170.00																								
		\$156,170.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$156,170.00																								
		\$156,170.00																								
Claim: 19840 Date Filed: 11/03/2009 Docketed Total: \$50,510.00 Filing Creditor Name: FRANCIS J HOLMES	Claim Holder Name FRANCIS J HOLMES Docketed Total: \$50,510.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$50,510.00</td><td></td></tr><tr><td></td><td></td><td>\$50,510.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$50,510.00				\$50,510.00		 Allowed Total: \$50,510.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$50,510.00</td><td></td></tr><tr><td></td><td></td><td>\$50,510.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$50,510.00				\$50,510.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$50,510.00																								
		\$50,510.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$50,510.00																								
		\$50,510.00																								
Claim: 17084 Date Filed: 06/30/2009 Docketed Total: \$138,820.00 Filing Creditor Name: FRANK APARO	Claim Holder Name FRANK APARO Docketed Total: \$138,820.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$138,820.00</td><td></td></tr><tr><td></td><td></td><td>\$138,820.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$138,820.00				\$138,820.00		 Allowed Total: \$138,820.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$138,820.00</td><td></td></tr><tr><td></td><td></td><td>\$138,820.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$138,820.00				\$138,820.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$138,820.00																								
		\$138,820.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$138,820.00																								
		\$138,820.00																								
Claim: 16960 Date Filed: 06/29/2009 Docketed Total: \$90,300.00 Filing Creditor Name: FREDDIE F SMITH	Claim Holder Name FREDDIE F SMITH Docketed Total: \$90,300.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$90,300.00</td><td></td></tr><tr><td></td><td></td><td>\$90,300.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$90,300.00				\$90,300.00		 Allowed Total: \$90,300.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$90,300.00</td><td></td></tr><tr><td></td><td></td><td>\$90,300.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$90,300.00				\$90,300.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$90,300.00																								
		\$90,300.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$90,300.00																								
		\$90,300.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19985 Date Filed: 11/05/2009 Docketed Total: \$35,792.00 Filing Creditor Name: FREDERICK KEITH SCHULTZ	Claim Holder Name FREDERICK KEITH SCHULTZ Docketed Total: \$35,792.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$35,792.00</td><td></td></tr><tr><td></td><td></td><td>\$35,792.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$35,792.00				\$35,792.00		 Allowed Total: \$35,792.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$35,792.00</td><td></td></tr><tr><td></td><td></td><td>\$35,792.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$35,792.00				\$35,792.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$35,792.00																								
		\$35,792.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$35,792.00																								
		\$35,792.00																								
Claim: 18438 Date Filed: 07/13/2009 Docketed Total: \$121,106.25 Filing Creditor Name: FREDERICK WILLIAM LUETHGE	Claim Holder Name FREDERICK WILLIAM LUETHGE Docketed Total: \$121,106.25 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$121,106.25</td><td></td></tr><tr><td></td><td></td><td>\$121,106.25</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$121,106.25				\$121,106.25		 Allowed Total: \$121,106.25 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$121,106.25</td><td></td></tr><tr><td></td><td></td><td>\$121,106.25</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$121,106.25				\$121,106.25	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$121,106.25																								
		\$121,106.25																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$121,106.25																								
		\$121,106.25																								
Claim: 19828 Date Filed: 11/03/2009 Docketed Total: \$148,695.00 Filing Creditor Name: GARY C ABUSAMRA	Claim Holder Name GARY C ABUSAMRA Docketed Total: \$148,695.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$148,695.00</td><td></td></tr><tr><td></td><td></td><td>\$148,695.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$148,695.00				\$148,695.00		 Allowed Total: \$148,695.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$148,695.00</td><td></td></tr><tr><td></td><td></td><td>\$148,695.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$148,695.00				\$148,695.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$148,695.00																								
		\$148,695.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$148,695.00																								
		\$148,695.00																								
Claim: 19853 Date Filed: 11/03/2009 Docketed Total: \$43,610.00 Filing Creditor Name: GARY W AMIS	Claim Holder Name GARY W AMIS Docketed Total: \$43,610.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$43,610.00</td><td></td></tr><tr><td></td><td></td><td>\$43,610.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$43,610.00				\$43,610.00		 Allowed Total: \$43,610.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$43,610.00</td><td></td></tr><tr><td></td><td></td><td>\$43,610.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$43,610.00				\$43,610.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$43,610.00																								
		\$43,610.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$43,610.00																								
		\$43,610.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 18433 Date Filed: 07/13/2009 Docketed Total: \$41,040.00 Filing Creditor Name: GARY ZINGARO	Claim Holder Name GARY ZINGARO Docketed Total: \$41,040.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$41,040.00</td><td></td></tr><tr><td></td><td></td><td>\$41,040.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$41,040.00				\$41,040.00		 Allowed Total: \$41,040.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$41,040.00</td><td></td></tr><tr><td></td><td></td><td>\$41,040.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$41,040.00				\$41,040.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$41,040.00																								
		\$41,040.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$41,040.00																								
		\$41,040.00																								
Claim: 17060 Date Filed: 06/30/2009 Docketed Total: \$93,000.00 Filing Creditor Name: GAYLE INSCHO	Claim Holder Name GAYLE INSCHO Docketed Total: \$93,000.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$93,000.00</td><td></td></tr><tr><td></td><td></td><td>\$93,000.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$93,000.00				\$93,000.00		 Allowed Total: \$93,000.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$93,000.00</td><td></td></tr><tr><td></td><td></td><td>\$93,000.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$93,000.00				\$93,000.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$93,000.00																								
		\$93,000.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$93,000.00																								
		\$93,000.00																								
Claim: 19885 Date Filed: 11/03/2009 Docketed Total: \$44,352.00 Filing Creditor Name: GERALD KILGOUR	Claim Holder Name GERALD KILGOUR Docketed Total: \$44,352.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,352.00</td><td></td></tr><tr><td></td><td></td><td>\$44,352.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,352.00				\$44,352.00		 Allowed Total: \$44,352.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,352.00</td><td></td></tr><tr><td></td><td></td><td>\$44,352.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,352.00				\$44,352.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,352.00																								
		\$44,352.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,352.00																								
		\$44,352.00																								
Claim: 19982 Date Filed: 11/05/2009 Docketed Total: \$33,723.00 Filing Creditor Name: GERALD W JACOMET	Claim Holder Name GERALD W JACOMET Docketed Total: \$33,723.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,723.00</td><td></td></tr><tr><td></td><td></td><td>\$33,723.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,723.00				\$33,723.00		 Allowed Total: \$33,723.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,723.00</td><td></td></tr><tr><td></td><td></td><td>\$33,723.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,723.00				\$33,723.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,723.00																								
		\$33,723.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,723.00																								
		\$33,723.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17499 Date Filed: 07/07/2009 Docketed Total: \$56,655.00 Filing Creditor Name: GERARD G WASHCO	Claim Holder Name GERARD G WASHCO Docketed Total: \$56,655.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$56,655.00</td><td></td></tr><tr><td></td><td></td><td>\$56,655.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$56,655.00				\$56,655.00		 Allowed Total: \$56,655.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$56,655.00</td><td></td></tr><tr><td></td><td></td><td>\$56,655.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$56,655.00				\$56,655.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$56,655.00																								
		\$56,655.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$56,655.00																								
		\$56,655.00																								
Claim: 17350 Date Filed: 07/06/2009 Docketed Total: \$93,400.00 Filing Creditor Name: GILBERT BLOK	Claim Holder Name GILBERT BLOK Docketed Total: \$93,400.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$93,400.00</td><td></td></tr><tr><td></td><td></td><td>\$93,400.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$93,400.00				\$93,400.00		 Allowed Total: \$93,400.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$93,400.00</td><td></td></tr><tr><td></td><td></td><td>\$93,400.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$93,400.00				\$93,400.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$93,400.00																								
		\$93,400.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$93,400.00																								
		\$93,400.00																								
Claim: 19986 Date Filed: 11/05/2009 Docketed Total: \$29,905.00 Filing Creditor Name: GLENN ERRICKSON	Claim Holder Name GLENN ERRICKSON Docketed Total: \$29,905.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,905.00</td><td></td></tr><tr><td></td><td></td><td>\$29,905.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,905.00				\$29,905.00		 Allowed Total: \$29,905.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,905.00</td><td></td></tr><tr><td></td><td></td><td>\$29,905.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,905.00				\$29,905.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,905.00																								
		\$29,905.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,905.00																								
		\$29,905.00																								
Claim: 18001 Date Filed: 07/09/2009 Docketed Total: \$107,060.00 Filing Creditor Name: GREG S MCKELVEY	Claim Holder Name GREG S MCKELVEY Docketed Total: \$107,060.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$107,060.00</td><td></td></tr><tr><td></td><td></td><td>\$107,060.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$107,060.00				\$107,060.00		 Allowed Total: \$107,060.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$107,060.00</td><td></td></tr><tr><td></td><td></td><td>\$107,060.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$107,060.00				\$107,060.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$107,060.00																								
		\$107,060.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$107,060.00																								
		\$107,060.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19984 Date Filed: 11/05/2009 Docketed Total: \$42,720.00 Filing Creditor Name: GREGORY A HUBER	Claim Holder Name GREGORY A HUBER Docketed Total: \$42,720.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,720.00</td><td></td></tr><tr><td></td><td></td><td>\$42,720.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,720.00				\$42,720.00		 Allowed Total: \$42,720.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,720.00</td><td></td></tr><tr><td></td><td></td><td>\$42,720.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,720.00				\$42,720.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,720.00																								
		\$42,720.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,720.00																								
		\$42,720.00																								
Claim: 19824 Date Filed: 11/03/2009 Docketed Total: \$33,165.00 Filing Creditor Name: GREGORY K HARTZ	Claim Holder Name GREGORY K HARTZ Docketed Total: \$33,165.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,165.00</td><td></td></tr><tr><td></td><td></td><td>\$33,165.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,165.00				\$33,165.00		 Allowed Total: \$33,165.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,165.00</td><td></td></tr><tr><td></td><td></td><td>\$33,165.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,165.00				\$33,165.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,165.00																								
		\$33,165.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,165.00																								
		\$33,165.00																								
Claim: 19997 Date Filed: 11/05/2009 Docketed Total: \$43,298.00 Filing Creditor Name: GREGORY LILES	Claim Holder Name GREGORY LILES Docketed Total: \$43,298.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$43,298.00</td><td></td></tr><tr><td></td><td></td><td>\$43,298.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$43,298.00				\$43,298.00		 Allowed Total: \$43,298.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$43,298.00</td><td></td></tr><tr><td></td><td></td><td>\$43,298.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$43,298.00				\$43,298.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$43,298.00																								
		\$43,298.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$43,298.00																								
		\$43,298.00																								
Claim: 19898 Date Filed: 11/03/2009 Docketed Total: \$42,142.00 Filing Creditor Name: GREGORY SCOT ROHLE	Claim Holder Name GREGORY SCOT ROHLE Docketed Total: \$42,142.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,142.00</td><td></td></tr><tr><td></td><td></td><td>\$42,142.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,142.00				\$42,142.00		 Allowed Total: \$42,142.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,142.00</td><td></td></tr><tr><td></td><td></td><td>\$42,142.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,142.00				\$42,142.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,142.00																								
		\$42,142.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,142.00																								
		\$42,142.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19917</div> <div>Date Filed: 11/04/2009</div> <div>Docketed Total: \$35,595.00</div> <div>Filing Creditor Name: HENRY YU</div>	<div>Claim Holder Name</div> <div>HENRY YU</div> <div>Docketed Total: \$35,595.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$35,595.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$35,595.00</div>	<div></div> <div></div> <div>Allowed Total: \$35,595.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$35,595.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$35,595.00</div>
<div>Claim: 19858</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$70,100.00</div> <div>Filing Creditor Name: J CHRISTOPHER DUDA</div>	<div>Claim Holder Name</div> <div>J CHRISTOPHER DUDA</div> <div>Docketed Total: \$70,100.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$70,100.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$70,100.00</div>	<div></div> <div></div> <div>Allowed Total: \$70,100.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$70,100.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$70,100.00</div>
<div>Claim: 17864</div> <div>Date Filed: 07/06/2009</div> <div>Docketed Total: \$52,980.00</div> <div>Filing Creditor Name: JAMES A BRUSO</div>	<div>Claim Holder Name</div> <div>JAMES A BRUSO</div> <div>Docketed Total: \$52,980.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$52,980.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$52,980.00</div>	<div></div> <div></div> <div>Allowed Total: \$52,980.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$52,980.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$52,980.00</div>
<div>Claim: 18270</div> <div>Date Filed: 07/14/2009</div> <div>Docketed Total: \$84,500.00</div> <div>Filing Creditor Name: JAMES G STONE</div>	<div>Claim Holder Name</div> <div>JAMES G STONE</div> <div>Docketed Total: \$84,500.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$84,500.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$84,500.00</div>	<div></div> <div></div> <div>Allowed Total: \$84,500.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$84,500.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$84,500.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 20038 Date Filed: 11/10/2009 Docketed Total: \$389,240.00 Filing Creditor Name: JAMES J GIARDINO	Claim Holder Name JAMES J GIARDINO Docketed Total: \$389,240.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$389,240.00</td><td></td></tr><tr><td></td><td></td><td>\$389,240.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$389,240.00				\$389,240.00		 Allowed Total: \$389,240.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$389,240.00</td><td></td></tr><tr><td></td><td></td><td>\$389,240.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$389,240.00				\$389,240.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$389,240.00																								
		\$389,240.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$389,240.00																								
		\$389,240.00																								
Claim: 19960 Date Filed: 11/05/2009 Docketed Total: \$19,484.00 Filing Creditor Name: JAMES NOLAN THORNTON	Claim Holder Name JAMES NOLAN THORNTON Docketed Total: \$19,484.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$19,484.00</td><td></td></tr><tr><td></td><td></td><td>\$19,484.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$19,484.00				\$19,484.00		 Allowed Total: \$19,484.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$19,484.00</td><td></td></tr><tr><td></td><td></td><td>\$19,484.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$19,484.00				\$19,484.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$19,484.00																								
		\$19,484.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$19,484.00																								
		\$19,484.00																								
Claim: 19907 Date Filed: 11/04/2009 Docketed Total: \$29,992.50 Filing Creditor Name: JANE A JOHNSTON	Claim Holder Name JANE A JOHNSTON Docketed Total: \$29,992.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,992.50</td><td></td></tr><tr><td></td><td></td><td>\$29,992.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,992.50				\$29,992.50		 Allowed Total: \$29,992.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,992.50</td><td></td></tr><tr><td></td><td></td><td>\$29,992.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,992.50				\$29,992.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,992.50																								
		\$29,992.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,992.50																								
		\$29,992.50																								
Claim: 19966 Date Filed: 11/05/2009 Docketed Total: \$35,700.00 Filing Creditor Name: JANE E POWERS WILLIAMS	Claim Holder Name JANE E POWERS WILLIAMS Docketed Total: \$35,700.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$35,700.00</td><td></td></tr><tr><td></td><td></td><td>\$35,700.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$35,700.00				\$35,700.00		 Allowed Total: \$35,700.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$35,700.00</td><td></td></tr><tr><td></td><td></td><td>\$35,700.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$35,700.00				\$35,700.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$35,700.00																								
		\$35,700.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$35,700.00																								
		\$35,700.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.
** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19894 Date Filed: 11/03/2009 Docketed Total: \$40,387.50 Filing Creditor Name: JASON A WAITE	Claim Holder Name JASON A WAITE Docketed Total: \$40,387.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,387.50</td><td></td></tr><tr><td></td><td></td><td>\$40,387.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,387.50				\$40,387.50		 Allowed Total: \$40,387.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,387.50</td><td></td></tr><tr><td></td><td></td><td>\$40,387.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,387.50				\$40,387.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,387.50																								
		\$40,387.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,387.50																								
		\$40,387.50																								
Claim: 20037 Date Filed: 11/10/2009 Docketed Total: \$38,500.00 Filing Creditor Name: JAYNE K DENO	Claim Holder Name JAYNE K DENO Docketed Total: \$38,500.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,500.00</td><td></td></tr><tr><td></td><td></td><td>\$38,500.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,500.00				\$38,500.00		 Allowed Total: \$38,500.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,500.00</td><td></td></tr><tr><td></td><td></td><td>\$38,500.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,500.00				\$38,500.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,500.00																								
		\$38,500.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,500.00																								
		\$38,500.00																								
Claim: 19884 Date Filed: 11/03/2009 Docketed Total: \$40,342.50 Filing Creditor Name: JEFFREY ROBERT DIXON	Claim Holder Name JEFFREY ROBERT DIXON Docketed Total: \$40,342.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,342.50</td><td></td></tr><tr><td></td><td></td><td>\$40,342.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,342.50				\$40,342.50		 Allowed Total: \$40,342.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,342.50</td><td></td></tr><tr><td></td><td></td><td>\$40,342.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,342.50				\$40,342.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,342.50																								
		\$40,342.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,342.50																								
		\$40,342.50																								
Claim: 19937 Date Filed: 11/04/2009 Docketed Total: \$20,099.00 Filing Creditor Name: JENNIFER J SPANE	Claim Holder Name JENNIFER J SPANE Docketed Total: \$20,099.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$20,099.00</td><td></td></tr><tr><td></td><td></td><td>\$20,099.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$20,099.00				\$20,099.00		 Allowed Total: \$20,099.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$20,099.00</td><td></td></tr><tr><td></td><td></td><td>\$20,099.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$20,099.00				\$20,099.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$20,099.00																								
		\$20,099.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$20,099.00																								
		\$20,099.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 20025</div> <div>Date Filed: 11/06/2009</div> <div>Docketed Total: \$16,350.00</div> <div>Filing Creditor Name:</div> <div>JEROME C DYMEK</div>	<div>Claim Holder Name</div> <div>JEROME C DYMEK</div> <div>Docketed Total: \$16,350.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$16,350.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$16,350.00</div>	<div>Allowed Total: \$16,350.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$16,350.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$16,350.00</div>
<div>Claim: 17919</div> <div>Date Filed: 07/06/2009</div> <div>Docketed Total: \$63,855.00</div> <div>Filing Creditor Name:</div> <div>JERRY M HOUSE</div>	<div>Claim Holder Name</div> <div>JERRY M HOUSE</div> <div>Docketed Total: \$63,855.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$63,855.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$63,855.00</div>	<div>Allowed Total: \$63,855.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$63,855.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$63,855.00</div>
<div>Claim: 17628</div> <div>Date Filed: 07/03/2009</div> <div>Docketed Total: \$101,720.00</div> <div>Filing Creditor Name:</div> <div>JIMMY MUELLER</div>	<div>Claim Holder Name</div> <div>JIMMY MUELLER</div> <div>Docketed Total: \$101,720.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$101,720.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$101,720.00</div>	<div>Allowed Total: \$101,720.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$101,720.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$101,720.00</div>
<div>Claim: 18373</div> <div>Date Filed: 07/13/2009</div> <div>Docketed Total: \$36,890.00</div> <div>Filing Creditor Name:</div> <div>JOANNE GENSEL</div>	<div>Claim Holder Name</div> <div>JOANNE GENSEL</div> <div>Docketed Total: \$36,890.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$36,890.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$36,890.00</div>	<div>Allowed Total: \$36,890.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$36,890.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$36,890.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 20023 Date Filed: 11/06/2009 Docketed Total: \$36,837.00 Filing Creditor Name: JOHN A MUSICK	Claim Holder Name JOHN A MUSICK Docketed Total: \$36,837.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$36,837.00</td><td></td></tr><tr><td></td><td></td><td>\$36,837.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$36,837.00				\$36,837.00		 Allowed Total: \$36,837.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$36,837.00</td><td></td></tr><tr><td></td><td></td><td>\$36,837.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$36,837.00				\$36,837.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$36,837.00																								
		\$36,837.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$36,837.00																								
		\$36,837.00																								
Claim: 17067 Date Filed: 06/30/2009 Docketed Total: \$89,520.00 Filing Creditor Name: JOHN BLANKENSHIP	Claim Holder Name JOHN BLANKENSHIP Docketed Total: \$89,520.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$89,520.00</td><td></td></tr><tr><td></td><td></td><td>\$89,520.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$89,520.00				\$89,520.00		 Allowed Total: \$89,520.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$89,520.00</td><td></td></tr><tr><td></td><td></td><td>\$89,520.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$89,520.00				\$89,520.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$89,520.00																								
		\$89,520.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$89,520.00																								
		\$89,520.00																								
Claim: 19935 Date Filed: 11/04/2009 Docketed Total: \$139,265.00 Filing Creditor Name: JOHN M EPPOLITO	Claim Holder Name JOHN M EPPOLITO Docketed Total: \$139,265.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$139,265.00</td><td></td></tr><tr><td></td><td></td><td>\$139,265.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$139,265.00				\$139,265.00		 Allowed Total: \$139,265.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$139,265.00</td><td></td></tr><tr><td></td><td></td><td>\$139,265.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$139,265.00				\$139,265.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$139,265.00																								
		\$139,265.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$139,265.00																								
		\$139,265.00																								
Claim: 17581 Date Filed: 07/07/2009 Docketed Total: \$86,720.00 Filing Creditor Name: JOHN S BELL	Claim Holder Name JOHN S BELL Docketed Total: \$86,720.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$86,720.00</td><td></td></tr><tr><td></td><td></td><td>\$86,720.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$86,720.00				\$86,720.00		 Allowed Total: \$86,720.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$86,720.00</td><td></td></tr><tr><td></td><td></td><td>\$86,720.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$86,720.00				\$86,720.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$86,720.00																								
		\$86,720.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$86,720.00																								
		\$86,720.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19835 Date Filed: 11/03/2009 Docketed Total: \$65,780.00 Filing Creditor Name: JOHN W SCHWARM	Claim Holder Name JOHN W SCHWARM Docketed Total: \$65,780.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$65,780.00</td><td></td></tr><tr><td></td><td></td><td>\$65,780.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$65,780.00				\$65,780.00		 Allowed Total: \$65,780.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$65,780.00</td><td></td></tr><tr><td></td><td></td><td>\$65,780.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$65,780.00				\$65,780.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$65,780.00																								
		\$65,780.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$65,780.00																								
		\$65,780.00																								
Claim: 18230 Date Filed: 07/10/2009 Docketed Total: \$95,180.00 Filing Creditor Name: JON A EMENS	Claim Holder Name JON A EMENS Docketed Total: \$95,180.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$95,180.00</td><td></td></tr><tr><td></td><td></td><td>\$95,180.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$95,180.00				\$95,180.00		 Allowed Total: \$95,180.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$95,180.00</td><td></td></tr><tr><td></td><td></td><td>\$95,180.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$95,180.00				\$95,180.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$95,180.00																								
		\$95,180.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$95,180.00																								
		\$95,180.00																								
Claim: 19550 Date Filed: 07/02/2009 Docketed Total: \$78,850.00 Filing Creditor Name: JOSEPH C STAEUBLE	Claim Holder Name JOSEPH C STAEUBLE Docketed Total: \$78,850.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$78,850.00</td><td></td></tr><tr><td></td><td></td><td>\$78,850.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$78,850.00				\$78,850.00		 Allowed Total: \$78,850.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$78,850.00</td><td></td></tr><tr><td></td><td></td><td>\$78,850.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$78,850.00				\$78,850.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$78,850.00																								
		\$78,850.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$78,850.00																								
		\$78,850.00																								
Claim: 19834 Date Filed: 11/03/2009 Docketed Total: \$44,300.50 Filing Creditor Name: JOSEPH CARACCIA	Claim Holder Name JOSEPH CARACCIA Docketed Total: \$44,300.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,300.50</td><td></td></tr><tr><td></td><td></td><td>\$44,300.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,300.50				\$44,300.50		 Allowed Total: \$44,300.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,300.50</td><td></td></tr><tr><td></td><td></td><td>\$44,300.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,300.50				\$44,300.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,300.50																								
		\$44,300.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,300.50																								
		\$44,300.50																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17757 Date Filed: 07/06/2009 Docketed Total: \$111,260.00 Filing Creditor Name: JULIE MCNEESE	Claim Holder Name JULIE MCNEESE Docketed Total: \$111,260.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$111,260.00</td><td></td></tr><tr><td></td><td></td><td>\$111,260.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$111,260.00				\$111,260.00		 Allowed Total: \$111,260.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$111,260.00</td><td></td></tr><tr><td></td><td></td><td>\$111,260.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$111,260.00				\$111,260.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$111,260.00																								
		\$111,260.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$111,260.00																								
		\$111,260.00																								
Claim: 18233 Date Filed: 07/10/2009 Docketed Total: \$38,820.00 Filing Creditor Name: KAREN L MCKENZIE	Claim Holder Name KAREN L MCKENZIE Docketed Total: \$38,820.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,820.00</td><td></td></tr><tr><td></td><td></td><td>\$38,820.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,820.00				\$38,820.00		 Allowed Total: \$38,820.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,820.00</td><td></td></tr><tr><td></td><td></td><td>\$38,820.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,820.00				\$38,820.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,820.00																								
		\$38,820.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,820.00																								
		\$38,820.00																								
Claim: 18325 Date Filed: 07/13/2009 Docketed Total: \$55,250.00 Filing Creditor Name: KATHERINE M SIVERS	Claim Holder Name KATHERINE M SIVERS Docketed Total: \$55,250.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$55,250.00</td><td></td></tr><tr><td></td><td></td><td>\$55,250.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$55,250.00				\$55,250.00		 Allowed Total: \$55,250.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$55,250.00</td><td></td></tr><tr><td></td><td></td><td>\$55,250.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$55,250.00				\$55,250.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$55,250.00																								
		\$55,250.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$55,250.00																								
		\$55,250.00																								
Claim: 20059 Date Filed: 11/02/2009 Docketed Total: \$18,414.00 Filing Creditor Name: KATHY L CHIVERS	Claim Holder Name KATHY L CHIVERS Docketed Total: \$18,414.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$18,414.00</td><td></td></tr><tr><td></td><td></td><td>\$18,414.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$18,414.00				\$18,414.00		 Allowed Total: \$18,414.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$18,414.00</td><td></td></tr><tr><td></td><td></td><td>\$18,414.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$18,414.00				\$18,414.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$18,414.00																								
		\$18,414.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$18,414.00																								
		\$18,414.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19844 Date Filed: 11/03/2009 Docketed Total: \$23,517.00 Filing Creditor Name: KELLY FABRIZIO	Claim Holder Name KELLY FABRIZIO Docketed Total: \$23,517.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$23,517.00</td><td></td></tr><tr><td></td><td></td><td>\$23,517.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$23,517.00				\$23,517.00		 Allowed Total: \$23,517.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$23,517.00</td><td></td></tr><tr><td></td><td></td><td>\$23,517.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$23,517.00				\$23,517.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$23,517.00																								
		\$23,517.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$23,517.00																								
		\$23,517.00																								
Claim: 17064 Date Filed: 06/30/2009 Docketed Total: \$93,480.00 Filing Creditor Name: KENNETH A KNABLE	Claim Holder Name KENNETH A KNABLE Docketed Total: \$93,480.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$93,480.00</td><td></td></tr><tr><td></td><td></td><td>\$93,480.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$93,480.00				\$93,480.00		 Allowed Total: \$93,480.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$93,480.00</td><td></td></tr><tr><td></td><td></td><td>\$93,480.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$93,480.00				\$93,480.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$93,480.00																								
		\$93,480.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$93,480.00																								
		\$93,480.00																								
Claim: 19987 Date Filed: 11/05/2009 Docketed Total: \$198,600.00 Filing Creditor Name: KENNETH L ZUREK	Claim Holder Name KENNETH L ZUREK Docketed Total: \$198,600.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$198,600.00</td><td></td></tr><tr><td></td><td></td><td>\$198,600.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$198,600.00				\$198,600.00		 Allowed Total: \$198,600.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$198,600.00</td><td></td></tr><tr><td></td><td></td><td>\$198,600.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$198,600.00				\$198,600.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$198,600.00																								
		\$198,600.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$198,600.00																								
		\$198,600.00																								
Claim: 19862 Date Filed: 11/03/2009 Docketed Total: \$40,654.69 Filing Creditor Name: KEVIN JOHNS	Claim Holder Name KEVIN JOHNS Docketed Total: \$40,654.69 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,654.69</td><td></td></tr><tr><td></td><td></td><td>\$40,654.69</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,654.69				\$40,654.69		 Allowed Total: \$40,654.69 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,654.69</td><td></td></tr><tr><td></td><td></td><td>\$40,654.69</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,654.69				\$40,654.69	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,654.69																								
		\$40,654.69																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,654.69																								
		\$40,654.69																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19967 Date Filed: 11/05/2009 Docketed Total: \$42,446.00 Filing Creditor Name: LANEITA C BURR	Claim Holder Name LANEITA C BURR Docketed Total: \$42,446.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,446.00</td><td></td></tr><tr><td></td><td></td><td>\$42,446.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,446.00				\$42,446.00		 Allowed Total: \$42,446.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,446.00</td><td></td></tr><tr><td></td><td></td><td>\$42,446.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,446.00				\$42,446.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,446.00																								
		\$42,446.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,446.00																								
		\$42,446.00																								
Claim: 18109 Date Filed: 07/09/2009 Docketed Total: \$39,890.00 Filing Creditor Name: LARRY V TURNER	Claim Holder Name LARRY V TURNER Docketed Total: \$39,890.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$39,890.00</td><td></td></tr><tr><td></td><td></td><td>\$39,890.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$39,890.00				\$39,890.00		 Allowed Total: \$39,890.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$39,890.00</td><td></td></tr><tr><td></td><td></td><td>\$39,890.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$39,890.00				\$39,890.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$39,890.00																								
		\$39,890.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$39,890.00																								
		\$39,890.00																								
Claim: 17876 Date Filed: 07/06/2009 Docketed Total: \$36,170.00 Filing Creditor Name: LARRY W FINCHER	Claim Holder Name LARRY W FINCHER Docketed Total: \$36,170.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$36,170.00</td><td></td></tr><tr><td></td><td></td><td>\$36,170.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$36,170.00				\$36,170.00		 Allowed Total: \$36,170.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$36,170.00</td><td></td></tr><tr><td></td><td></td><td>\$36,170.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$36,170.00				\$36,170.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$36,170.00																								
		\$36,170.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$36,170.00																								
		\$36,170.00																								
Claim: 20032 Date Filed: 11/09/2009 Docketed Total: \$32,720.00 Filing Creditor Name: LAURA A HARDY	Claim Holder Name LAURA A HARDY Docketed Total: \$32,720.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,720.00</td><td></td></tr><tr><td></td><td></td><td>\$32,720.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,720.00				\$32,720.00		 Allowed Total: \$32,720.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,720.00</td><td></td></tr><tr><td></td><td></td><td>\$32,720.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,720.00				\$32,720.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,720.00																								
		\$32,720.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,720.00																								
		\$32,720.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17731 Date Filed: 07/06/2009 Docketed Total: \$137,190.00 Filing Creditor Name: LAURA L SEYFANG	Claim Holder Name LAURA L SEYFANG Docketed Total: \$137,190.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$137,190.00</td><td></td></tr><tr><td></td><td></td><td>\$137,190.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$137,190.00				\$137,190.00		 Allowed Total: \$137,190.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$137,190.00</td><td></td></tr><tr><td></td><td></td><td>\$137,190.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$137,190.00				\$137,190.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$137,190.00																								
		\$137,190.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$137,190.00																								
		\$137,190.00																								
Claim: 20018 Date Filed: 11/06/2009 Docketed Total: \$22,763.00 Filing Creditor Name: LESLIE S BURNS	Claim Holder Name LESLIE S BURNS Docketed Total: \$22,763.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$22,763.00</td><td></td></tr><tr><td></td><td></td><td>\$22,763.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$22,763.00				\$22,763.00		 Allowed Total: \$22,763.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$22,763.00</td><td></td></tr><tr><td></td><td></td><td>\$22,763.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$22,763.00				\$22,763.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$22,763.00																								
		\$22,763.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$22,763.00																								
		\$22,763.00																								
Claim: 19964 Date Filed: 11/05/2009 Docketed Total: \$33,880.00 Filing Creditor Name: LINDA MILLER SLOPSEMA	Claim Holder Name LINDA MILLER SLOPSEMA Docketed Total: \$33,880.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,880.00</td><td></td></tr><tr><td></td><td></td><td>\$33,880.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,880.00				\$33,880.00		 Allowed Total: \$33,880.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,880.00</td><td></td></tr><tr><td></td><td></td><td>\$33,880.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,880.00				\$33,880.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,880.00																								
		\$33,880.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,880.00																								
		\$33,880.00																								
Claim: 19859 Date Filed: 11/03/2009 Docketed Total: \$33,012.00 Filing Creditor Name: LISA BACHMAN	Claim Holder Name LISA BACHMAN Docketed Total: \$33,012.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,012.00</td><td></td></tr><tr><td></td><td></td><td>\$33,012.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,012.00				\$33,012.00		 Allowed Total: \$33,012.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,012.00</td><td></td></tr><tr><td></td><td></td><td>\$33,012.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,012.00				\$33,012.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,012.00																								
		\$33,012.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$33,012.00																								
		\$33,012.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19901 Date Filed: 11/04/2009 Docketed Total: \$41,050.00 Filing Creditor Name: LOUIS J LIGUORE	Claim Holder Name LOUIS J LIGUORE Docketed Total: \$41,050.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$41,050.00</td><td></td></tr><tr><td></td><td></td><td>\$41,050.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$41,050.00				\$41,050.00		 Allowed Total: \$41,050.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$41,050.00</td><td></td></tr><tr><td></td><td></td><td>\$41,050.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$41,050.00				\$41,050.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$41,050.00																								
		\$41,050.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$41,050.00																								
		\$41,050.00																								
Claim: 20035 Date Filed: 11/09/2009 Docketed Total: \$355,630.00 Filing Creditor Name: MARK A LEWIS	Claim Holder Name MARK A LEWIS Docketed Total: \$355,630.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$355,630.00</td><td></td></tr><tr><td></td><td></td><td>\$355,630.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$355,630.00				\$355,630.00		 Allowed Total: \$355,630.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$355,630.00</td><td></td></tr><tr><td></td><td></td><td>\$355,630.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$355,630.00				\$355,630.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$355,630.00																								
		\$355,630.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$355,630.00																								
		\$355,630.00																								
Claim: 20009 Date Filed: 11/04/2009 Docketed Total: \$51,854.00 Filing Creditor Name: MARK D GRIM	Claim Holder Name MARK D GRIM Docketed Total: \$51,854.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$51,854.00</td><td></td></tr><tr><td></td><td></td><td>\$51,854.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$51,854.00				\$51,854.00		 Allowed Total: \$51,854.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$51,854.00</td><td></td></tr><tr><td></td><td></td><td>\$51,854.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$51,854.00				\$51,854.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$51,854.00																								
		\$51,854.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$51,854.00																								
		\$51,854.00																								
Claim: 16978 Date Filed: 06/29/2009 Docketed Total: \$68,255.00 Filing Creditor Name: MARK E THORNBURG	Claim Holder Name MARK E THORNBURG Docketed Total: \$68,255.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$68,255.00</td><td></td></tr><tr><td></td><td></td><td>\$68,255.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$68,255.00				\$68,255.00		 Allowed Total: \$68,255.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$68,255.00</td><td></td></tr><tr><td></td><td></td><td>\$68,255.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$68,255.00				\$68,255.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$68,255.00																								
		\$68,255.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$68,255.00																								
		\$68,255.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19999 Date Filed: 11/05/2009 Docketed Total: \$42,555.00 Filing Creditor Name: MARK J RIEPENHOFF	Claim Holder Name MARK J RIEPENHOFF Docketed Total: \$42,555.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,555.00</td><td></td></tr><tr><td></td><td></td><td>\$42,555.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,555.00				\$42,555.00		 Allowed Total: \$42,555.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$42,555.00</td><td></td></tr><tr><td></td><td></td><td>\$42,555.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$42,555.00				\$42,555.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,555.00																								
		\$42,555.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$42,555.00																								
		\$42,555.00																								
Claim: 19930 Date Filed: 11/04/2009 Docketed Total: \$34,296.00 Filing Creditor Name: MARK STOCZ	Claim Holder Name MARK STOCZ Docketed Total: \$34,296.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,296.00</td><td></td></tr><tr><td></td><td></td><td>\$34,296.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,296.00				\$34,296.00		 Allowed Total: \$34,296.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,296.00</td><td></td></tr><tr><td></td><td></td><td>\$34,296.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,296.00				\$34,296.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,296.00																								
		\$34,296.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,296.00																								
		\$34,296.00																								
Claim: 17065 Date Filed: 06/30/2009 Docketed Total: \$66,350.00 Filing Creditor Name: MARK T TRELOAR	Claim Holder Name MARK T TRELOAR Docketed Total: \$66,350.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$66,350.00</td><td></td></tr><tr><td></td><td></td><td>\$66,350.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$66,350.00				\$66,350.00		 Allowed Total: \$66,350.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$66,350.00</td><td></td></tr><tr><td></td><td></td><td>\$66,350.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$66,350.00				\$66,350.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$66,350.00																								
		\$66,350.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$66,350.00																								
		\$66,350.00																								
Claim: 20022 Date Filed: 11/06/2009 Docketed Total: \$30,735.00 Filing Creditor Name: MARK W GIBBS	Claim Holder Name MARK W GIBBS Docketed Total: \$30,735.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$30,735.00</td><td></td></tr><tr><td></td><td></td><td>\$30,735.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,735.00				\$30,735.00		 Allowed Total: \$30,735.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$30,735.00</td><td></td></tr><tr><td></td><td></td><td>\$30,735.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,735.00				\$30,735.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$30,735.00																								
		\$30,735.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$30,735.00																								
		\$30,735.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19841</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$48,127.50</div> <div>Filing Creditor Name: MATTHEW N TECKLENBURG</div>	<div>Claim Holder Name</div> <div>MATTHEW N TECKLENBURG</div> <div>Docketed Total: \$48,127.50</div> <div><div>Case Number**</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$48,127.50</div><div>\$48,127.50</div></div>	<div>Allowed Total: \$48,127.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$48,127.50</div><div>\$48,127.50</div></div>
<div>Claim: 19928</div> <div>Date Filed: 11/04/2009</div> <div>Docketed Total: \$33,196.50</div> <div>Filing Creditor Name: MELANIE H TROWBRIDGE</div>	<div>Claim Holder Name</div> <div>MELANIE H TROWBRIDGE</div> <div>Docketed Total: \$33,196.50</div> <div><div>Case Number**</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$33,196.50</div><div>\$33,196.50</div></div>	<div>Allowed Total: \$33,196.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$33,196.50</div><div>\$33,196.50</div></div>
<div>Claim: 20051</div> <div>Date Filed: 10/30/2009</div> <div>Docketed Total: \$37,410.00</div> <div>Filing Creditor Name: MICHAEL A CARBONE</div>	<div>Claim Holder Name</div> <div>MICHAEL A CARBONE</div> <div>Docketed Total: \$37,410.00</div> <div><div>Case Number**</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$37,410.00</div><div>\$37,410.00</div></div>	<div>Allowed Total: \$37,410.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$37,410.00</div><div>\$37,410.00</div></div>
<div>Claim: 19897</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$43,620.00</div> <div>Filing Creditor Name: MICHAEL A RECOS</div>	<div>Claim Holder Name</div> <div>MICHAEL A RECOS</div> <div>Docketed Total: \$43,620.00</div> <div><div>Case Number**</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$43,620.00</div><div>\$43,620.00</div></div>	<div>Allowed Total: \$43,620.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$43,620.00</div><div>\$43,620.00</div></div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17524 Date Filed: 07/07/2009 Docketed Total: \$96,300.00 Filing Creditor Name: MICHAEL A TOBE	Claim Holder Name MICHAEL A TOBE Docketed Total: \$96,300.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$96,300.00</td><td></td></tr><tr><td></td><td></td><td>\$96,300.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$96,300.00				\$96,300.00		 Allowed Total: \$96,300.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$96,300.00</td><td></td></tr><tr><td></td><td></td><td>\$96,300.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$96,300.00				\$96,300.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$96,300.00																								
		\$96,300.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$96,300.00																								
		\$96,300.00																								
Claim: 18227 Date Filed: 07/10/2009 Docketed Total: \$97,460.00 Filing Creditor Name: MICHAEL B HEATH	Claim Holder Name MICHAEL B HEATH Docketed Total: \$97,460.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$97,460.00</td><td></td></tr><tr><td></td><td></td><td>\$97,460.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$97,460.00				\$97,460.00		 Allowed Total: \$97,460.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$97,460.00</td><td></td></tr><tr><td></td><td></td><td>\$97,460.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$97,460.00				\$97,460.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$97,460.00																								
		\$97,460.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$97,460.00																								
		\$97,460.00																								
Claim: 19900 Date Filed: 11/03/2009 Docketed Total: \$35,235.00 Filing Creditor Name: MICHAEL B TOIVONEN	Claim Holder Name MICHAEL B TOIVONEN Docketed Total: \$35,235.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$35,235.00</td><td></td></tr><tr><td></td><td></td><td>\$35,235.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$35,235.00				\$35,235.00		 Allowed Total: \$35,235.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$35,235.00</td><td></td></tr><tr><td></td><td></td><td>\$35,235.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$35,235.00				\$35,235.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$35,235.00																								
		\$35,235.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$35,235.00																								
		\$35,235.00																								
Claim: 20064 Date Filed: 11/02/2009 Docketed Total: \$34,591.50 Filing Creditor Name: MICHAEL G SIMPSON	Claim Holder Name MICHAEL G SIMPSON Docketed Total: \$34,591.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,591.50</td><td></td></tr><tr><td></td><td></td><td>\$34,591.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,591.50				\$34,591.50		 Allowed Total: \$34,591.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,591.50</td><td></td></tr><tr><td></td><td></td><td>\$34,591.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,591.50				\$34,591.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,591.50																								
		\$34,591.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,591.50																								
		\$34,591.50																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 18249 Date Filed: 07/13/2009 Docketed Total: \$44,390.00 Filing Creditor Name: MICHAEL J NORTON	Claim Holder Name MICHAEL J NORTON Docketed Total: \$44,390.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,390.00</td><td></td></tr><tr><td></td><td></td><td>\$44,390.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,390.00				\$44,390.00		 Allowed Total: \$44,390.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,390.00</td><td></td></tr><tr><td></td><td></td><td>\$44,390.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,390.00				\$44,390.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,390.00																								
		\$44,390.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,390.00																								
		\$44,390.00																								
Claim: 20061 Date Filed: 11/02/2009 Docketed Total: \$45,157.00 Filing Creditor Name: MICHAEL T MASICA	Claim Holder Name MICHAEL T MASICA Docketed Total: \$45,157.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$45,157.00</td><td></td></tr><tr><td></td><td></td><td>\$45,157.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$45,157.00				\$45,157.00		 Allowed Total: \$45,157.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$45,157.00</td><td></td></tr><tr><td></td><td></td><td>\$45,157.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$45,157.00				\$45,157.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$45,157.00																								
		\$45,157.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$45,157.00																								
		\$45,157.00																								
Claim: 19836 Date Filed: 11/03/2009 Docketed Total: \$38,508.00 Filing Creditor Name: MIKEL COOK	Claim Holder Name MIKEL COOK Docketed Total: \$38,508.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,508.00</td><td></td></tr><tr><td></td><td></td><td>\$38,508.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,508.00				\$38,508.00		 Allowed Total: \$38,508.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,508.00</td><td></td></tr><tr><td></td><td></td><td>\$38,508.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,508.00				\$38,508.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,508.00																								
		\$38,508.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,508.00																								
		\$38,508.00																								
Claim: 20062 Date Filed: 11/02/2009 Docketed Total: \$20,250.00 Filing Creditor Name: MONICA L CARTER	Claim Holder Name MONICA L CARTER Docketed Total: \$20,250.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$20,250.00</td><td></td></tr><tr><td></td><td></td><td>\$20,250.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$20,250.00				\$20,250.00		 Allowed Total: \$20,250.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$20,250.00</td><td></td></tr><tr><td></td><td></td><td>\$20,250.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$20,250.00				\$20,250.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$20,250.00																								
		\$20,250.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$20,250.00																								
		\$20,250.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 17483</div> <div>Date Filed: 07/07/2009</div> <div>Docketed Total: \$86,925.00</div> <div>Filing Creditor Name: MORRIS SCOTT STOUT</div>	<div>Claim Holder Name</div> <div>MORRIS SCOTT STOUT</div> <div>Docketed Total: \$86,925.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$86,925.00</div></div><div><div>Unsecured</div></div></div> <div>\$86,925.00</div>	<div>Allowed Total: \$86,925.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$86,925.00</div></div><div><div>Unsecured</div></div></div> <div>\$86,925.00</div>
<div>Claim: 17846</div> <div>Date Filed: 07/06/2009</div> <div>Docketed Total: \$59,400.00</div> <div>Filing Creditor Name: NAN E GOOKIN</div>	<div>Claim Holder Name</div> <div>NAN E GOOKIN</div> <div>Docketed Total: \$59,400.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$59,400.00</div></div><div><div>Unsecured</div></div></div> <div>\$59,400.00</div>	<div>Allowed Total: \$59,400.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$59,400.00</div></div><div><div>Unsecured</div></div></div> <div>\$59,400.00</div>
<div>Claim: 18613</div> <div>Date Filed: 07/14/2009</div> <div>Docketed Total: \$92,240.00</div> <div>Filing Creditor Name: NATHANIEL WINTON</div>	<div>Claim Holder Name</div> <div>NATHANIEL WINTON</div> <div>Docketed Total: \$92,240.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$92,240.00</div></div><div><div>Unsecured</div></div></div> <div>\$92,240.00</div>	<div>Allowed Total: \$92,240.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$92,240.00</div></div><div><div>Unsecured</div></div></div> <div>\$92,240.00</div>
<div>Claim: 19931</div> <div>Date Filed: 11/04/2009</div> <div>Docketed Total: \$331,870.00</div> <div>Filing Creditor Name: PAMELA A MURDOCK</div>	<div>Claim Holder Name</div> <div>PAMELA A MURDOCK</div> <div>Docketed Total: \$331,870.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$331,870.00</div></div><div><div>Unsecured</div></div></div> <div>\$331,870.00</div>	<div>Allowed Total: \$331,870.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$331,870.00</div></div><div><div>Unsecured</div></div></div> <div>\$331,870.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17164 Date Filed: 07/01/2009 Docketed Total: \$71,800.00 Filing Creditor Name: PATON M ZIMMERMAN	Claim Holder Name PATON M ZIMMERMAN Docketed Total: \$71,800.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$71,800.00</td><td></td></tr><tr><td></td><td></td><td>\$71,800.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$71,800.00				\$71,800.00		 Allowed Total: \$71,800.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$71,800.00</td><td></td></tr><tr><td></td><td></td><td>\$71,800.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$71,800.00				\$71,800.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$71,800.00																								
		\$71,800.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$71,800.00																								
		\$71,800.00																								
Claim: 17433 Date Filed: 07/03/2009 Docketed Total: \$61,800.00 Filing Creditor Name: PATRICIA A SHIVERDECKER	Claim Holder Name PATRICIA A SHIVERDECKER Docketed Total: \$61,800.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$61,800.00</td><td></td></tr><tr><td></td><td></td><td>\$61,800.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$61,800.00				\$61,800.00		 Allowed Total: \$61,800.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$61,800.00</td><td></td></tr><tr><td></td><td></td><td>\$61,800.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$61,800.00				\$61,800.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$61,800.00																								
		\$61,800.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$61,800.00																								
		\$61,800.00																								
Claim: 18816 Date Filed: 07/15/2009 Docketed Total: \$53,200.00 Filing Creditor Name: PATRICIA M HILL	Claim Holder Name PATRICIA M HILL Docketed Total: \$53,200.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$53,200.00</td><td></td></tr><tr><td></td><td></td><td>\$53,200.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$53,200.00				\$53,200.00		 Allowed Total: \$53,200.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$53,200.00</td><td></td></tr><tr><td></td><td></td><td>\$53,200.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$53,200.00				\$53,200.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$53,200.00																								
		\$53,200.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$53,200.00																								
		\$53,200.00																								
Claim: 18264 Date Filed: 07/13/2009 Docketed Total: \$54,030.00 Filing Creditor Name: PATRICK L BACHELDER	Claim Holder Name PATRICK L BACHELDER Docketed Total: \$54,030.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$54,030.00</td><td></td></tr><tr><td></td><td></td><td>\$54,030.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$54,030.00				\$54,030.00		 Allowed Total: \$54,030.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$54,030.00</td><td></td></tr><tr><td></td><td></td><td>\$54,030.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$54,030.00				\$54,030.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$54,030.00																								
		\$54,030.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$54,030.00																								
		\$54,030.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 18168 Date Filed: 07/10/2009 Docketed Total: \$62,700.00 Filing Creditor Name: PAUL D MCCOLLOM	Claim Holder Name PAUL D MCCOLLOM Docketed Total: \$62,700.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$62,700.00</td><td></td></tr><tr><td></td><td></td><td>\$62,700.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$62,700.00				\$62,700.00		 Allowed Total: \$62,700.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$62,700.00</td><td></td></tr><tr><td></td><td></td><td>\$62,700.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$62,700.00				\$62,700.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$62,700.00																								
		\$62,700.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$62,700.00																								
		\$62,700.00																								
Claim: 17500 Date Filed: 07/07/2009 Docketed Total: \$40,910.00 Filing Creditor Name: PAUL OLBRYCH	Claim Holder Name PAUL OLBRYCH Docketed Total: \$40,910.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,910.00</td><td></td></tr><tr><td></td><td></td><td>\$40,910.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,910.00				\$40,910.00		 Allowed Total: \$40,910.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$40,910.00</td><td></td></tr><tr><td></td><td></td><td>\$40,910.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$40,910.00				\$40,910.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,910.00																								
		\$40,910.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$40,910.00																								
		\$40,910.00																								
Claim: 19904 Date Filed: 11/04/2009 Docketed Total: \$51,260.00 Filing Creditor Name: PAUL SMITH	Claim Holder Name PAUL SMITH Docketed Total: \$51,260.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$51,260.00</td><td></td></tr><tr><td></td><td></td><td>\$51,260.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$51,260.00				\$51,260.00		 Allowed Total: \$51,260.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$51,260.00</td><td></td></tr><tr><td></td><td></td><td>\$51,260.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$51,260.00				\$51,260.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$51,260.00																								
		\$51,260.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$51,260.00																								
		\$51,260.00																								
Claim: 20000 Date Filed: 11/05/2009 Docketed Total: \$31,275.00 Filing Creditor Name: PAULETTE J GRIM	Claim Holder Name PAULETTE J GRIM Docketed Total: \$31,275.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$31,275.00</td><td></td></tr><tr><td></td><td></td><td>\$31,275.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$31,275.00				\$31,275.00		 Allowed Total: \$31,275.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$31,275.00</td><td></td></tr><tr><td></td><td></td><td>\$31,275.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$31,275.00				\$31,275.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$31,275.00																								
		\$31,275.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$31,275.00																								
		\$31,275.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 18290 Date Filed: 07/13/2009 Docketed Total: \$46,160.00 Filing Creditor Name: PETER D SCHLACHTER	Claim Holder Name PETER D SCHLACHTER Docketed Total: \$46,160.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$46,160.00</td><td></td></tr><tr><td></td><td></td><td>\$46,160.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$46,160.00				\$46,160.00		 Allowed Total: \$46,160.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$46,160.00</td><td></td></tr><tr><td></td><td></td><td>\$46,160.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$46,160.00				\$46,160.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$46,160.00																								
		\$46,160.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$46,160.00																								
		\$46,160.00																								
Claim: 17630 Date Filed: 07/03/2009 Docketed Total: \$90,240.00 Filing Creditor Name: PHILIP C WATKINS	Claim Holder Name PHILIP C WATKINS Docketed Total: \$90,240.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$90,240.00</td><td></td></tr><tr><td></td><td></td><td>\$90,240.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$90,240.00				\$90,240.00		 Allowed Total: \$90,240.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$90,240.00</td><td></td></tr><tr><td></td><td></td><td>\$90,240.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$90,240.00				\$90,240.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$90,240.00																								
		\$90,240.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$90,240.00																								
		\$90,240.00																								
Claim: 20058 Date Filed: 11/02/2009 Docketed Total: \$44,090.99 Filing Creditor Name: RANDALL J SNOEYINK	Claim Holder Name RANDALL J SNOEYINK Docketed Total: \$44,090.99 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,090.99</td><td></td></tr><tr><td></td><td></td><td>\$44,090.99</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,090.99				\$44,090.99		 Allowed Total: \$44,090.99 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$44,090.99</td><td></td></tr><tr><td></td><td></td><td>\$44,090.99</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,090.99				\$44,090.99	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,090.99																								
		\$44,090.99																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,090.99																								
		\$44,090.99																								
Claim: 17198 Date Filed: 07/02/2009 Docketed Total: \$43,020.00 Filing Creditor Name: RANDY M HASELEY	Claim Holder Name RANDY M HASELEY Docketed Total: \$43,020.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$43,020.00</td><td></td></tr><tr><td></td><td></td><td>\$43,020.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$43,020.00				\$43,020.00		 Allowed Total: \$43,020.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$43,020.00</td><td></td></tr><tr><td></td><td></td><td>\$43,020.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$43,020.00				\$43,020.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$43,020.00																								
		\$43,020.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$43,020.00																								
		\$43,020.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 20021 Date Filed: 11/06/2009 Docketed Total: \$27,220.00 Filing Creditor Name: RAYMOND D OSLER	Claim Holder Name RAYMOND D OSLER Docketed Total: \$27,220.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$27,220.00</td><td></td></tr><tr><td></td><td></td><td>\$27,220.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$27,220.00				\$27,220.00		 Allowed Total: \$27,220.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$27,220.00</td><td></td></tr><tr><td></td><td></td><td>\$27,220.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$27,220.00				\$27,220.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$27,220.00																								
		\$27,220.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$27,220.00																								
		\$27,220.00																								
Claim: 18784 Date Filed: 07/15/2009 Docketed Total: \$55,320.00 Filing Creditor Name: RAYMOND P BYRD	Claim Holder Name RAYMOND P BYRD Docketed Total: \$55,320.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$55,320.00</td><td></td></tr><tr><td></td><td></td><td>\$55,320.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$55,320.00				\$55,320.00		 Allowed Total: \$55,320.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$55,320.00</td><td></td></tr><tr><td></td><td></td><td>\$55,320.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$55,320.00				\$55,320.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$55,320.00																								
		\$55,320.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$55,320.00																								
		\$55,320.00																								
Claim: 17910 Date Filed: 07/06/2009 Docketed Total: \$60,000.00 Filing Creditor Name: REBECCA T KAPP	Claim Holder Name REBECCA T KAPP Docketed Total: \$60,000.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$60,000.00</td><td></td></tr><tr><td></td><td></td><td>\$60,000.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$60,000.00				\$60,000.00		 Allowed Total: \$60,000.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$60,000.00</td><td></td></tr><tr><td></td><td></td><td>\$60,000.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$60,000.00				\$60,000.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$60,000.00																								
		\$60,000.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$60,000.00																								
		\$60,000.00																								
Claim: 19945 Date Filed: 11/05/2009 Docketed Total: \$27,845.00 Filing Creditor Name: REL M MIMS	Claim Holder Name REL M MIMS Docketed Total: \$27,845.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$27,845.00</td><td></td></tr><tr><td></td><td></td><td>\$27,845.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$27,845.00				\$27,845.00		 Allowed Total: \$27,845.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$27,845.00</td><td></td></tr><tr><td></td><td></td><td>\$27,845.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$27,845.00				\$27,845.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$27,845.00																								
		\$27,845.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$27,845.00																								
		\$27,845.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19957 Date Filed: 11/05/2009 Docketed Total: \$38,305.00 Filing Creditor Name: RICHARD B BENNETT	Claim Holder Name RICHARD B BENNETT Docketed Total: \$38,305.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,305.00</td><td></td></tr><tr><td></td><td></td><td>\$38,305.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,305.00				\$38,305.00		 Allowed Total: \$38,305.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$38,305.00</td><td></td></tr><tr><td></td><td></td><td>\$38,305.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$38,305.00				\$38,305.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,305.00																								
		\$38,305.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$38,305.00																								
		\$38,305.00																								
Claim: 19978 Date Filed: 11/05/2009 Docketed Total: \$28,160.00 Filing Creditor Name: RICHARD DONALD TANGEMAN	Claim Holder Name RICHARD DONALD TANGEMAN Docketed Total: \$28,160.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$28,160.00</td><td></td></tr><tr><td></td><td></td><td>\$28,160.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$28,160.00				\$28,160.00		 Allowed Total: \$28,160.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$28,160.00</td><td></td></tr><tr><td></td><td></td><td>\$28,160.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$28,160.00				\$28,160.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$28,160.00																								
		\$28,160.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$28,160.00																								
		\$28,160.00																								
Claim: 19956 Date Filed: 11/05/2009 Docketed Total: \$34,200.00 Filing Creditor Name: RICHARD H WOOD	Claim Holder Name RICHARD H WOOD Docketed Total: \$34,200.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,200.00</td><td></td></tr><tr><td></td><td></td><td>\$34,200.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,200.00				\$34,200.00		 Allowed Total: \$34,200.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,200.00</td><td></td></tr><tr><td></td><td></td><td>\$34,200.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,200.00				\$34,200.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,200.00																								
		\$34,200.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,200.00																								
		\$34,200.00																								
Claim: 19875 Date Filed: 11/03/2009 Docketed Total: \$65,630.00 Filing Creditor Name: RICHARD J EMANUEL	Claim Holder Name RICHARD J EMANUEL Docketed Total: \$65,630.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$65,630.00</td><td></td></tr><tr><td></td><td></td><td>\$65,630.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$65,630.00				\$65,630.00		 Allowed Total: \$65,630.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$65,630.00</td><td></td></tr><tr><td></td><td></td><td>\$65,630.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$65,630.00				\$65,630.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$65,630.00																								
		\$65,630.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$65,630.00																								
		\$65,630.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.
** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19913 Date Filed: 11/04/2009 Docketed Total: \$29,498.07 Filing Creditor Name: RICHARD W WHYBREW	Claim Holder Name RICHARD W WHYBREW Docketed Total: \$29,498.07 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,498.07</td><td></td></tr><tr><td></td><td></td><td>\$29,498.07</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,498.07				\$29,498.07		 Allowed Total: \$29,498.07 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,498.07</td><td></td></tr><tr><td></td><td></td><td>\$29,498.07</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,498.07				\$29,498.07	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,498.07																								
		\$29,498.07																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,498.07																								
		\$29,498.07																								
Claim: 18282 Date Filed: 07/13/2009 Docketed Total: \$90,620.00 Filing Creditor Name: RICKY OWENS MCNALLEY	Claim Holder Name RICKY OWENS MCNALLEY Docketed Total: \$90,620.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$90,620.00</td><td></td></tr><tr><td></td><td></td><td>\$90,620.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$90,620.00				\$90,620.00		 Allowed Total: \$90,620.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$90,620.00</td><td></td></tr><tr><td></td><td></td><td>\$90,620.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$90,620.00				\$90,620.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$90,620.00																								
		\$90,620.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$90,620.00																								
		\$90,620.00																								
Claim: 17936 Date Filed: 07/06/2009 Docketed Total: \$46,560.00 Filing Creditor Name: ROBERT A MYERS	Claim Holder Name ROBERT A MYERS Docketed Total: \$46,560.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$46,560.00</td><td></td></tr><tr><td></td><td></td><td>\$46,560.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$46,560.00				\$46,560.00		 Allowed Total: \$46,560.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$46,560.00</td><td></td></tr><tr><td></td><td></td><td>\$46,560.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$46,560.00				\$46,560.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$46,560.00																								
		\$46,560.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$46,560.00																								
		\$46,560.00																								
Claim: 19906 Date Filed: 11/04/2009 Docketed Total: \$34,700.00 Filing Creditor Name: ROBERT J REED	Claim Holder Name ROBERT J REED Docketed Total: \$34,700.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,700.00</td><td></td></tr><tr><td></td><td></td><td>\$34,700.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,700.00				\$34,700.00		 Allowed Total: \$34,700.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,700.00</td><td></td></tr><tr><td></td><td></td><td>\$34,700.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,700.00				\$34,700.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,700.00																								
		\$34,700.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,700.00																								
		\$34,700.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.
** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 17847</div> <div>Date Filed: 07/06/2009</div> <div>Docketed Total: \$72,320.00</div> <div>Filing Creditor Name:</div> <div>ROBERT LYNN MIMS</div>	<div>Claim Holder Name</div> <div>ROBERT LYNN MIMS</div> <div>Docketed Total: \$72,320.00</div> <div><div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$72,320.00</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$72,320.00</div></div>	<div>Allowed Total: \$72,320.00</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$72,320.00</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$72,320.00</div></div>
<div>Claim: 20036</div> <div>Date Filed: 11/04/2009</div> <div>Docketed Total: \$55,310.00</div> <div>Filing Creditor Name:</div> <div>ROBERT R VOLTENBURG</div>	<div>Claim Holder Name</div> <div>ROBERT R VOLTENBURG</div> <div>Docketed Total: \$55,310.00</div> <div><div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$55,310.00</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$55,310.00</div></div>	<div>Allowed Total: \$55,310.00</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$55,310.00</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$55,310.00</div></div>
<div>Claim: 19860</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$36,630.00</div> <div>Filing Creditor Name:</div> <div>ROBERT S BACHMAN</div>	<div>Claim Holder Name</div> <div>ROBERT S BACHMAN</div> <div>Docketed Total: \$36,630.00</div> <div><div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$36,630.00</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$36,630.00</div></div>	<div>Allowed Total: \$36,630.00</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$36,630.00</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$36,630.00</div></div>
<div>Claim: 20054</div> <div>Date Filed: 10/30/2009</div> <div>Docketed Total: \$23,962.50</div> <div>Filing Creditor Name:</div> <div>ROBYN R BUDD</div>	<div>Claim Holder Name</div> <div>ROBYN R BUDD</div> <div>Docketed Total: \$23,962.50</div> <div><div><div><div><div><u>Case Number**</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$23,962.50</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$23,962.50</div></div>	<div>Allowed Total: \$23,962.50</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div></div><div><div><u>Priority</u></div><div>\$23,962.50</div></div><div><div><u>Unsecured</u></div></div></div></div><div>\$23,962.50</div></div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 17090</div> <div>Date Filed: 06/30/2009</div> <div>Docketed Total: \$106,320.00</div> <div>Filing Creditor Name: ROMMOND O MCDONALD</div>	<div>Claim Holder Name</div> <div>ROMMOND O MCDONALD</div> <div>Docketed Total: \$106,320.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$106,320.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$106,320.00</div>	<div>Allowed Total: \$106,320.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$106,320.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$106,320.00</div>
<div>Claim: 19968</div> <div>Date Filed: 11/05/2009</div> <div>Docketed Total: \$46,310.00</div> <div>Filing Creditor Name: RONALD W BURR</div>	<div>Claim Holder Name</div> <div>RONALD W BURR</div> <div>Docketed Total: \$46,310.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$46,310.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$46,310.00</div>	<div>Allowed Total: \$46,310.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$46,310.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$46,310.00</div>
<div>Claim: 19969</div> <div>Date Filed: 11/05/2009</div> <div>Docketed Total: \$42,740.00</div> <div>Filing Creditor Name: SCOT DARIN WELCH</div>	<div>Claim Holder Name</div> <div>SCOT DARIN WELCH</div> <div>Docketed Total: \$42,740.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$42,740.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$42,740.00</div>	<div>Allowed Total: \$42,740.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$42,740.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$42,740.00</div>
<div>Claim: 20020</div> <div>Date Filed: 11/06/2009</div> <div>Docketed Total: \$31,310.00</div> <div>Filing Creditor Name: SCOTT THOMAS ROSS</div>	<div>Claim Holder Name</div> <div>SCOTT THOMAS ROSS</div> <div>Docketed Total: \$31,310.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$31,310.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$31,310.00</div>	<div>Allowed Total: \$31,310.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$31,310.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$31,310.00</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19889 Date Filed: 11/03/2009 Docketed Total: \$26,100.00 Filing Creditor Name: SCOTT W BROWN	Claim Holder Name SCOTT W BROWN Docketed Total: \$26,100.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$26,100.00</td><td></td></tr><tr><td></td><td></td><td>\$26,100.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$26,100.00				\$26,100.00		 Allowed Total: \$26,100.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$26,100.00</td><td></td></tr><tr><td></td><td></td><td>\$26,100.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$26,100.00				\$26,100.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$26,100.00																								
		\$26,100.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$26,100.00																								
		\$26,100.00																								
Claim: 17916 Date Filed: 07/06/2009 Docketed Total: \$56,700.00 Filing Creditor Name: SHARON L OBRIEN	Claim Holder Name SHARON L OBRIEN Docketed Total: \$56,700.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$56,700.00</td><td></td></tr><tr><td></td><td></td><td>\$56,700.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$56,700.00				\$56,700.00		 Allowed Total: \$56,700.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$56,700.00</td><td></td></tr><tr><td></td><td></td><td>\$56,700.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$56,700.00				\$56,700.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$56,700.00																								
		\$56,700.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$56,700.00																								
		\$56,700.00																								
Claim: 20073 Date Filed: 11/24/2009 Docketed Total: \$26,200.00 Filing Creditor Name: SHARON M KOZYRA	Claim Holder Name SHARON M KOZYRA Docketed Total: \$26,200.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$26,200.00</td><td></td></tr><tr><td></td><td></td><td>\$26,200.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$26,200.00				\$26,200.00		 Allowed Total: \$26,200.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$26,200.00</td><td></td></tr><tr><td></td><td></td><td>\$26,200.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$26,200.00				\$26,200.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$26,200.00																								
		\$26,200.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$26,200.00																								
		\$26,200.00																								
Claim: 19905 Date Filed: 11/04/2009 Docketed Total: \$28,632.00 Filing Creditor Name: STEPHEN E KOPAS	Claim Holder Name STEPHEN E KOPAS Docketed Total: \$28,632.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$28,632.00</td><td></td></tr><tr><td></td><td></td><td>\$28,632.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$28,632.00				\$28,632.00		 Allowed Total: \$28,632.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$28,632.00</td><td></td></tr><tr><td></td><td></td><td>\$28,632.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$28,632.00				\$28,632.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$28,632.00																								
		\$28,632.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$28,632.00																								
		\$28,632.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 19867 Date Filed: 11/03/2009 Docketed Total: \$34,740.00 Filing Creditor Name: STEPHEN JAMES DANA	Claim Holder Name STEPHEN JAMES DANA Docketed Total: \$34,740.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,740.00</td><td></td></tr><tr><td></td><td></td><td>\$34,740.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,740.00				\$34,740.00		 Allowed Total: \$34,740.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$34,740.00</td><td></td></tr><tr><td></td><td></td><td>\$34,740.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$34,740.00				\$34,740.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,740.00																								
		\$34,740.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$34,740.00																								
		\$34,740.00																								
Claim: 19976 Date Filed: 11/05/2009 Docketed Total: \$31,025.00 Filing Creditor Name: STEPHEN JOHN TRAWEEK	Claim Holder Name STEPHEN JOHN TRAWEEK Docketed Total: \$31,025.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$31,025.00</td><td></td></tr><tr><td></td><td></td><td>\$31,025.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$31,025.00				\$31,025.00		 Allowed Total: \$31,025.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$31,025.00</td><td></td></tr><tr><td></td><td></td><td>\$31,025.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$31,025.00				\$31,025.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$31,025.00																								
		\$31,025.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$31,025.00																								
		\$31,025.00																								
Claim: 17983 Date Filed: 07/09/2009 Docketed Total: \$92,240.00 Filing Creditor Name: STEPHEN L DOWNS	Claim Holder Name STEPHEN L DOWNS Docketed Total: \$92,240.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$92,240.00</td><td></td></tr><tr><td></td><td></td><td>\$92,240.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$92,240.00				\$92,240.00		 Allowed Total: \$92,240.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$92,240.00</td><td></td></tr><tr><td></td><td></td><td>\$92,240.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$92,240.00				\$92,240.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$92,240.00																								
		\$92,240.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$92,240.00																								
		\$92,240.00																								
Claim: 19983 Date Filed: 11/05/2009 Docketed Total: \$17,625.00 Filing Creditor Name: STEPHEN LUKE MARTINOLICH	Claim Holder Name STEPHEN LUKE MARTINOLICH Docketed Total: \$17,625.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$17,625.00</td><td></td></tr><tr><td></td><td></td><td>\$17,625.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$17,625.00				\$17,625.00		 Allowed Total: \$17,625.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$17,625.00</td><td></td></tr><tr><td></td><td></td><td>\$17,625.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$17,625.00				\$17,625.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$17,625.00																								
		\$17,625.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$17,625.00																								
		\$17,625.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17805 Date Filed: 07/08/2009 Docketed Total: \$126,380.00 Filing Creditor Name: STEVE R SLOAN	Claim Holder Name STEVE R SLOAN Docketed Total: \$126,380.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$126,380.00</td><td></td></tr><tr><td></td><td></td><td>\$126,380.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$126,380.00				\$126,380.00		 Allowed Total: \$126,380.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$126,380.00</td><td></td></tr><tr><td></td><td></td><td>\$126,380.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$126,380.00				\$126,380.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$126,380.00																								
		\$126,380.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$126,380.00																								
		\$126,380.00																								
Claim: 18266 Date Filed: 07/13/2009 Docketed Total: \$82,800.00 Filing Creditor Name: STEVEN D GREENLEE	Claim Holder Name STEVEN D GREENLEE Docketed Total: \$82,800.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$82,800.00</td><td></td></tr><tr><td></td><td></td><td>\$82,800.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$82,800.00				\$82,800.00		 Allowed Total: \$82,800.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$82,800.00</td><td></td></tr><tr><td></td><td></td><td>\$82,800.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$82,800.00				\$82,800.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$82,800.00																								
		\$82,800.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$82,800.00																								
		\$82,800.00																								
Claim: 18000 Date Filed: 07/09/2009 Docketed Total: \$63,000.00 Filing Creditor Name: SUZANNE N SPRADER	Claim Holder Name SUZANNE N SPRADER Docketed Total: \$63,000.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$63,000.00</td><td></td></tr><tr><td></td><td></td><td>\$63,000.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$63,000.00				\$63,000.00		 Allowed Total: \$63,000.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$63,000.00</td><td></td></tr><tr><td></td><td></td><td>\$63,000.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$63,000.00				\$63,000.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$63,000.00																								
		\$63,000.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$63,000.00																								
		\$63,000.00																								
Claim: 20063 Date Filed: 11/02/2009 Docketed Total: \$37,530.00 Filing Creditor Name: SYLVIA A JONES	Claim Holder Name SYLVIA A JONES Docketed Total: \$37,530.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$37,530.00</td><td></td></tr><tr><td></td><td></td><td>\$37,530.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$37,530.00				\$37,530.00		 Allowed Total: \$37,530.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$37,530.00</td><td></td></tr><tr><td></td><td></td><td>\$37,530.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$37,530.00				\$37,530.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$37,530.00																								
		\$37,530.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$37,530.00																								
		\$37,530.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19863</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$43,450.00</div> <div>Filing Creditor Name: TERRY MUSIL</div>	<div>Claim Holder Name</div> <div>TERRY MUSILDocketed Total: \$43,450.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$43,450.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$43,450.00</div>	<div>Allowed Total: \$43,450.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$43,450.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$43,450.00</div>
<div>Claim: 17575</div> <div>Date Filed: 07/07/2009</div> <div>Docketed Total: \$89,352.00</div> <div>Filing Creditor Name: THEODORE C COFFIELD</div>	<div>Claim Holder Name</div> <div>THEODORE C COFFIELDDocketed Total: \$89,352.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$89,352.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$89,352.00</div>	<div>Allowed Total: \$89,352.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$89,352.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$89,352.00</div>
<div>Claim: 18503</div> <div>Date Filed: 07/13/2009</div> <div>Docketed Total: \$45,020.00</div> <div>Filing Creditor Name: THERESA G BRANDT</div>	<div>Claim Holder Name</div> <div>THERESA G BRANDTDocketed Total: \$45,020.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$45,020.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$45,020.00</div>	<div>Allowed Total: \$45,020.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$45,020.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$45,020.00</div>
<div>Claim: 19823</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$62,437.50</div> <div>Filing Creditor Name: THOMAS A BRANCIFORTE</div>	<div>Claim Holder Name</div> <div>THOMAS A BRANCIFORTEDocketed Total: \$62,437.50</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$62,437.50</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$62,437.50</div>	<div>Allowed Total: \$62,437.50</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$62,437.50</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$62,437.50</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17784 Date Filed: 07/08/2009 Docketed Total: \$77,400.00 Filing Creditor Name: THOMAS D BURLESON	Claim Holder Name THOMAS D BURLESON Docketed Total: \$77,400.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$77,400.00</td><td></td></tr><tr><td></td><td></td><td>\$77,400.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$77,400.00				\$77,400.00		 Allowed Total: \$77,400.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$77,400.00</td><td></td></tr><tr><td></td><td></td><td>\$77,400.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$77,400.00				\$77,400.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$77,400.00																								
		\$77,400.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$77,400.00																								
		\$77,400.00																								
Claim: 19868 Date Filed: 11/03/2009 Docketed Total: \$32,901.50 Filing Creditor Name: THOMAS HENRY FORTNEY	Claim Holder Name THOMAS HENRY FORTNEY Docketed Total: \$32,901.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,901.50</td><td></td></tr><tr><td></td><td></td><td>\$32,901.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,901.50				\$32,901.50		 Allowed Total: \$32,901.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$32,901.50</td><td></td></tr><tr><td></td><td></td><td>\$32,901.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$32,901.50				\$32,901.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,901.50																								
		\$32,901.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$32,901.50																								
		\$32,901.50																								
Claim: 18122 Date Filed: 07/09/2009 Docketed Total: \$88,280.00 Filing Creditor Name: THOMAS JASON PARKER	Claim Holder Name THOMAS JASON PARKER Docketed Total: \$88,280.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$88,280.00</td><td></td></tr><tr><td></td><td></td><td>\$88,280.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$88,280.00				\$88,280.00		 Allowed Total: \$88,280.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$88,280.00</td><td></td></tr><tr><td></td><td></td><td>\$88,280.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$88,280.00				\$88,280.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$88,280.00																								
		\$88,280.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$88,280.00																								
		\$88,280.00																								
Claim: 19825 Date Filed: 11/03/2009 Docketed Total: \$37,890.00 Filing Creditor Name: THOMAS LEE VOREIS	Claim Holder Name THOMAS LEE VOREIS Docketed Total: \$37,890.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$37,890.00</td><td></td></tr><tr><td></td><td></td><td>\$37,890.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$37,890.00				\$37,890.00		 Allowed Total: \$37,890.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$37,890.00</td><td></td></tr><tr><td></td><td></td><td>\$37,890.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$37,890.00				\$37,890.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$37,890.00																								
		\$37,890.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$37,890.00																								
		\$37,890.00																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 18214 Date Filed: 07/10/2009 Docketed Total: \$83,960.00 Filing Creditor Name: TIM A MATSOS	Claim Holder Name TIM A MATSOS Docketed Total: \$83,960.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$83,960.00</td><td></td></tr><tr><td></td><td></td><td>\$83,960.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$83,960.00				\$83,960.00		 Allowed Total: \$83,960.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$83,960.00</td><td></td></tr><tr><td></td><td></td><td>\$83,960.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$83,960.00				\$83,960.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$83,960.00																								
		\$83,960.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$83,960.00																								
		\$83,960.00																								
Claim: 19830 Date Filed: 11/03/2009 Docketed Total: \$41,287.50 Filing Creditor Name: TIM D MARTIN	Claim Holder Name TIM D MARTIN Docketed Total: \$41,287.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$41,287.50</td><td></td></tr><tr><td></td><td></td><td>\$41,287.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$41,287.50				\$41,287.50		 Allowed Total: \$41,287.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$41,287.50</td><td></td></tr><tr><td></td><td></td><td>\$41,287.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$41,287.50				\$41,287.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$41,287.50																								
		\$41,287.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$41,287.50																								
		\$41,287.50																								
Claim: 19936 Date Filed: 11/04/2009 Docketed Total: \$12,660.00 Filing Creditor Name: TOMJA W JACKSON	Claim Holder Name TOMJA W JACKSON Docketed Total: \$12,660.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$12,660.00</td><td></td></tr><tr><td></td><td></td><td>\$12,660.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$12,660.00				\$12,660.00		 Allowed Total: \$12,660.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$12,660.00</td><td></td></tr><tr><td></td><td></td><td>\$12,660.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$12,660.00				\$12,660.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$12,660.00																								
		\$12,660.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$12,660.00																								
		\$12,660.00																								
Claim: 20071 Date Filed: 11/02/2009 Docketed Total: \$30,801.97 Filing Creditor Name: TOMMY E DERFLINGER	Claim Holder Name TOMMY E DERFLINGER Docketed Total: \$30,801.97 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$30,801.97</td><td></td></tr><tr><td></td><td></td><td>\$30,801.97</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,801.97				\$30,801.97		 Allowed Total: \$30,801.97 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$30,801.97</td><td></td></tr><tr><td></td><td></td><td>\$30,801.97</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,801.97				\$30,801.97	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$30,801.97																								
		\$30,801.97																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$30,801.97																								
		\$30,801.97																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17513 Date Filed: 07/07/2009 Docketed Total: \$100,860.00 Filing Creditor Name: TONY MORGAN	Claim Holder Name TONY MORGAN Docketed Total: \$100,860.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$100,860.00</td><td></td></tr><tr><td></td><td></td><td>\$100,860.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$100,860.00				\$100,860.00		 Allowed Total: \$100,860.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$100,860.00</td><td></td></tr><tr><td></td><td></td><td>\$100,860.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$100,860.00				\$100,860.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$100,860.00																								
		\$100,860.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$100,860.00																								
		\$100,860.00																								
Claim: 19910 Date Filed: 11/04/2009 Docketed Total: \$190,040.00 Filing Creditor Name: TONYA D GOODIER	Claim Holder Name TONYA D GOODIER Docketed Total: \$190,040.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$190,040.00</td><td></td></tr><tr><td></td><td></td><td>\$190,040.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$190,040.00				\$190,040.00		 Allowed Total: \$190,040.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$190,040.00</td><td></td></tr><tr><td></td><td></td><td>\$190,040.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$190,040.00				\$190,040.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$190,040.00																								
		\$190,040.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$190,040.00																								
		\$190,040.00																								
Claim: 19946 Date Filed: 11/05/2009 Docketed Total: \$27,255.00 Filing Creditor Name: TYRONE HICKMAN	Claim Holder Name TYRONE HICKMAN Docketed Total: \$27,255.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$27,255.00</td><td></td></tr><tr><td></td><td></td><td>\$27,255.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$27,255.00				\$27,255.00		 Allowed Total: \$27,255.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$27,255.00</td><td></td></tr><tr><td></td><td></td><td>\$27,255.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$27,255.00				\$27,255.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$27,255.00																								
		\$27,255.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$27,255.00																								
		\$27,255.00																								
Claim: 19845 Date Filed: 11/05/2009 Docketed Total: \$29,727.50 Filing Creditor Name: VIRGINIA F YAKLYVICH	Claim Holder Name VIRGINIA F YAKLYVICH Docketed Total: \$29,727.50 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,727.50</td><td></td></tr><tr><td></td><td></td><td>\$29,727.50</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,727.50				\$29,727.50		 Allowed Total: \$29,727.50 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$29,727.50</td><td></td></tr><tr><td></td><td></td><td>\$29,727.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$29,727.50				\$29,727.50	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,727.50																								
		\$29,727.50																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$29,727.50																								
		\$29,727.50																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19831</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$300,400.00</div> <div>Filing Creditor Name: WILLIAM A LAFONTAINE</div>	<div>Claim Holder Name</div> <div>WILLIAM A LAFONTAINE</div> <div>Docketed Total: \$300,400.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$300,400.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$300,400.00</div>	<div>Allowed Total: \$300,400.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$300,400.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$300,400.00</div>
<div>Claim: 19974</div> <div>Date Filed: 11/05/2009</div> <div>Docketed Total: \$25,556.00</div> <div>Filing Creditor Name: WILLIAM C SENTELL</div>	<div>Claim Holder Name</div> <div>WILLIAM C SENTELL</div> <div>Docketed Total: \$25,556.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$25,556.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$25,556.00</div>	<div>Allowed Total: \$25,556.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$25,556.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$25,556.00</div>
<div>Claim: 19991</div> <div>Date Filed: 11/05/2009</div> <div>Docketed Total: \$84,740.00</div> <div>Filing Creditor Name: WILLIAM DAVID ADDISON</div>	<div>Claim Holder Name</div> <div>WILLIAM DAVID ADDISON</div> <div>Docketed Total: \$84,740.00</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$84,740.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$84,740.00</div>	<div>Allowed Total: \$84,740.00</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$84,740.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$84,740.00</div>
<div>Claim: 19949</div> <div>Date Filed: 11/05/2009</div> <div>Docketed Total: \$39,838.50</div> <div>Filing Creditor Name: WILLIAM EDWARD GEIGER</div>	<div>Claim Holder Name</div> <div>WILLIAM EDWARD GEIGER</div> <div>Docketed Total: \$39,838.50</div> <div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$39,838.50</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$39,838.50</div>	<div>Allowed Total: \$39,838.50</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$39,838.50</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$39,838.50</div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 19887</div> <div>Date Filed: 11/03/2009</div> <div>Docketed Total: \$130,900.00</div> <div>Filing Creditor Name:</div> <div>WILLIAM G VANCE</div>	<div>Claim Holder Name</div> <div>WILLIAM G VANCE</div> <div>Docketed Total: \$130,900.00</div> <div><div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$130,900.00</div></div><div><div>Unsecured</div></div></div><div>\$130,900.00</div></div>	<div><div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$130,900.00</div></div><div><div>Unsecured</div></div></div><div>\$130,900.00</div></div>
<div>Claim: 17213</div> <div>Date Filed: 07/02/2009</div> <div>Docketed Total: \$89,160.00</div> <div>Filing Creditor Name:</div> <div>WILLIAM H BRINKMAN</div>	<div>Claim Holder Name</div> <div>WILLIAM H BRINKMAN</div> <div>Docketed Total: \$89,160.00</div> <div><div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$89,160.00</div></div><div><div>Unsecured</div></div></div><div>\$89,160.00</div></div>	<div><div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$89,160.00</div></div><div><div>Unsecured</div></div></div><div>\$89,160.00</div></div>
<div>Claim: 17033</div> <div>Date Filed: 06/29/2009</div> <div>Docketed Total: \$102,480.00</div> <div>Filing Creditor Name:</div> <div>WILLIAM H JOHNSON</div>	<div>Claim Holder Name</div> <div>WILLIAM H JOHNSON</div> <div>Docketed Total: \$102,480.00</div> <div><div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$102,480.00</div></div><div><div>Unsecured</div></div></div><div>\$102,480.00</div></div>	<div><div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$102,480.00</div></div><div><div>Unsecured</div></div></div><div>\$102,480.00</div></div>
<div>Claim: 20069</div> <div>Date Filed: 11/02/2009</div> <div>Docketed Total: \$40,612.50</div> <div>Filing Creditor Name:</div> <div>WILLIAM RUSSELL MARTINDALE</div>	<div>Claim Holder Name</div> <div>WILLIAM RUSSELL MARTINDALE</div> <div>Docketed Total: \$40,612.50</div> <div><div><div><div>Case Number**</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$40,612.50</div></div><div><div>Unsecured</div></div></div><div>\$40,612.50</div></div>	<div><div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$40,612.50</div></div><div><div>Unsecured</div></div></div><div>\$40,612.50</div></div>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

EXHIBIT K - ALLOWED SEVERANCE CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
Claim: 17082 Date Filed: 06/30/2009 Docketed Total: \$104,100.00 Filing Creditor Name: WLLIAM J BYERS	Claim Holder Name WLLIAM J BYERS Docketed Total: \$104,100.00 <table><tr><td><u>Case Number**</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$104,100.00</td><td></td></tr><tr><td></td><td></td><td>\$104,100.00</td><td></td></tr></table>	<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$104,100.00				\$104,100.00		 Allowed Total: \$104,100.00 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$104,100.00</td><td></td></tr><tr><td></td><td></td><td>\$104,100.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$104,100.00				\$104,100.00	
<u>Case Number**</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$104,100.00																								
		\$104,100.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$104,100.00																								
		\$104,100.00																								
		<div>Total Claims To Be Allowed: 201</div> <div>Total Amount As Docketed: \$13,494,030.26</div> <div>Total Amount As Allowed: \$13,494,030.26</div>																								

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit L for a listing of debtor entities by case number.

Page 51 of 51

In re DPH Holdings Corp., et al.

Forty-Third Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit L - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
1ST CHOICE HEATING & COOLING	19309	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ABC PLASTIC MOULDING	18793	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ACCRETIVE SOLUTIONS DETROIT INC	18046	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ACCU CUT DIAMOND TOOL CO INC	18399	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ADEPT CUSTOM MOLDERS	18053	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ADVANCED MECHATRONICS SOLUTIONS INC	18102	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AK STEEL CORPORATION	19099	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AKA CONSTRUCTION INC	18937	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AKZO NOBEL COATINGS INC	18966	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AKZO NOBEL INDUSTRIAL COATINGS MEXICO SA	18967	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALAN L BUSCH	19877	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ALBERT ROY CASE	17163	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ALBERT ROY CASE	19821	EXHIBIT C - DUPLICATE CLAIMS
ALEGRE INC	18727	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALERIS ALUMINUM CANADA LP	19279	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALFRED V DUMSA JR	19896	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ALL TOOL SALES INC	19081	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALLEGiant GLOBAL SERVICES LLC	18948	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALLEGRO MICROSYSTEMS INC	17920	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALLEN J REICHLE	17596	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS
ALMCO KLEENTEC INC	16859	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALPS AUTOMOTIVE INC	18924	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ALPS AUTOMOTIVE INC	19784	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AMERICAN BROACH & MACHINE COMPANY	19593	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AMERICAN EXCELSIOR CO	16853	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AMERICAN LAUBSCHER CORP	18957	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AMERICAN RECYCLING & MANUFACTURING CO INC A NEW YORK CORPORATION	18605	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ANDREW C GREGOS	20017	EXHIBIT A - SEVERANCE CLAIMS
ANGELINA CRUZ	19540	EXHIBIT I - WORKERS' COMPENSATION CLAIMS TRANSFERRED TO GM BUYERS
ANNA SUE THOMAS	19870	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ANNETTE DRUMMOND	16970	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ANNETTE M HARTMAN	19944	EXHIBIT A - SEVERANCE CLAIMS
ANNIE ARCHER	16906	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS
ANNIE WILSON	18972	EXHIBIT E - PRE-PETITION CLAIMS
APL CO PTE LTD FOR ITSELF AND ON BEHALF OF AMERICAN PRESIDENT LINES LTD	19189	EXHIBIT B - BOOKS AND RECORDS CLAIMS
APOLLO SEIKO LTD	18631	EXHIBIT B - BOOKS AND RECORDS CLAIMS
APPLIED SPECIATION & CONSULTING LLC	18647	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ARAMARK UNIFORM & CAREER APPAREL LLC	19062	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ARC AUTOMOTIVE	19156	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ARC AUTOMOTIVE	19185	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ARC AUTOMOTIVE	19187	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ARC AUTOMOTIVE	19188	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ARNOLD CENTER INC	19768	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ASHLEY M BLOOM	18035	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ATC LOGISTICS & ELECTRONICS INC DBA AUTOCRAFT ELECTRONICS	18708	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATF INC ACCURATE THREADED FASTENERS	18524	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATF INC ACCURATE THREADED FASTENERS	18717	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATF INC ACCURATE THREADED FASTENERS	19952	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS AUTOMATION ASIA PTE LTD	19759	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS AUTOMATION TOOLING SYSTEMS INC	18684	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS AUTOMATION TOOLING SYSTEMS INC	19763	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS MICHIGAN SALES AND SERVICES INC	18687	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS MICHIGAN SALES AND SERVICES INC	19762	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS OHIO INC	18685	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS OHIO INC	19761	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS WICKEL UND MONTAGETECHNIK AG	18686	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ATS WICKEL UND MONTAGETECHNIK AG	19760	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AUTOCAM CORPORATION	16995	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AUTOCAM DO BRAZIL USINAGEM LTDA	18342	EXHIBIT E - PRE-PETITION CLAIMS
AVERITT EXPRESS INC	18396	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AVERY DENNISON	18598	EXHIBIT B - BOOKS AND RECORDS CLAIMS
AW TRANSMISSION ENGINEERING USA INC	18952	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BAJA TAPE & SUPPLY INC	18927	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BAJA TAPE & SUPPLY INC	19445	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BAJA TAPE & SUPPLY INC	19492	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BARBARA L PETERSON	17818	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
BARBARA MCKNIGHT	17988	EXHIBIT D - EQUITY INTERESTS
BARTON MALOW COMPANY	19113	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BASCOM SMITH	18799	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
BASCOM SMITH	19903	EXHIBIT C - DUPLICATE CLAIMS
BATESVILLE TOOL & DIE INC	17604	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BEHR HELLA THERMOCONTROL GMBH	19138	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BEHR HELLA THERMOCONTROL INC	19140	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BEN STIER D B A ZEUEZ	17850	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BENTELER AUTOMOTIVE CORPORATION	19127	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BETH SHUTE	18076	EXHIBIT A - SEVERANCE CLAIMS
BEVERLY S ROLFSEN	19838	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
BEVERLY WEBB	18082	EXHIBIT A - SEVERANCE CLAIMS
BING METALS GROUP LLC	18797	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BING METALS GROUP LLC	19717	EXHIBIT C - DUPLICATE CLAIMS
BING METALS GROUP LLC	19718	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BING METALS GROUP LLC	19719	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BLANCHE MARIE WILSON NOACK	20043	EXHIBIT C - DUPLICATE CLAIMS
BOGDAN DAWIDOWICZ	17258	EXHIBIT A - SEVERANCE CLAIMS
BRADFORD S WAGNER	20075	EXHIBIT C - DUPLICATE CLAIMS
BRADLEY RAY WILLIAMSON	20070	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
BRANNON LANE STANDRIDGE	17059	EXHIBIT A - SEVERANCE CLAIMS
BRAZEWAY INC	19063	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BRIAN J SHENSTONE	20040	EXHIBIT A - SEVERANCE CLAIMS
BROSE GAINESVILLE INC	18959	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BROWN & JAMES PC	18058	EXHIBIT E - PRE-PETITION CLAIMS
BROWN CO OF IONIA LLC	17085	EXHIBIT B - BOOKS AND RECORDS CLAIMS
BRUCE D NEWTON	17158	EXHIBIT A - SEVERANCE CLAIMS
BUCK CONSULTANTS LLC	18357	EXHIBIT B - BOOKS AND RECORDS CLAIMS
C LEASING COMPANY	16909	EXHIBIT C - DUPLICATE CLAIMS
C LEASING COMPANY	16911	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CALSONIC KANSEI NORTH AMERICA INC	18664	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CANADA METAL PACIFIC LIMITED	18198	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CANDIE DOUGHERTY DBA R & R CONTRACTING	19107	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CANON USA INC	19165	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CARDINAL LAW GROUP	17438	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CARL D KERCHMAR	19837	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CARL J BIRCHMEIER JR	19856	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CAROLINA MANUFACTURERS SERVICES INC	19067	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CAROLYN B MCDONALD	17051	EXHIBIT A - SEVERANCE CLAIMS
CASCADE DIE CASTING GROUP INC	18455	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CATHERINE LUBCHENKO	20079	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CATHLEEN CARROLL	17425	EXHIBIT A - SEVERANCE CLAIMS
CATHY A ATTENBERGER	19938	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CENTRAL TRANSPORT INTERNATIONAL INC	18667	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CEVAHIR MUHSIN	19624	EXHIBIT D - EQUITY INTERESTS
CH2MHILL ESPANA S L	18395	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CHARLENE G PRONESTI	19758	EXHIBIT E - PRE-PETITION CLAIMS
CHARLES E CHILDS	18116	EXHIBIT A - SEVERANCE CLAIMS
CHARLES E GOODWIN	18806	EXHIBIT C - DUPLICATE CLAIMS
CHARLES E GOODWIN	20077	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CHARLES L ADAMS	16983	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CHARLES LOVEL ADAMS	19963	EXHIBIT C - DUPLICATE CLAIMS
CHARLES W CAMPBELL	19857	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CHU SHIU LEE	19890	EXHIBIT A - SEVERANCE CLAIMS
CITY OF LAUREL PUBLIC UTILITY	16882	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CITY OF OAK CREEK	19534	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CLARION CORPORATION OF AMERICA	19812	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CLARION CORPORATION OF AMERICA	20014	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CLAUDE RONALD BLAKE	18044	EXHIBIT K - ALLOWED SEVERANCE CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CNC PRECISION MACHINES INTL LLC	18646	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COMPETITIVENESS THROUGH TECHNOLOGY	16858	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COMPOSIDIE INC	18831	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COMPUTER SCIENCES CORPORATION	19166	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CON WAY FREIGHT	18556	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONECTEC RF INC	18430	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONRAD SUTHERLAND	20066	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CONTINENTAL AUTOMOTIVE GMBH	19092	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE GMGH	19161	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE GUADALAJARA MEXICO SA DE CV	19731	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE GUADALAJARA MEXICO SA DE CV	19772	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS CZECH REPUBLIC SRO	19730	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS CZECH REPUBLIC SRO	19776	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19037	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19093	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19094	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19097	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19120	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19158	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19159	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19160	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19727	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19728	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19729	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19732	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19733	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19734	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19736	EXHIBIT C - DUPLICATE CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19773	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19774	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19775	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19777	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19778	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19779	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL AUTOMOTIVE SYSTEMS US INC	19780	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CONTINENTAL CARBON COMPANY	17829	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COOPER STANDARD AUTOMOTIVE FHS INC	19030	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COOPER STANDARD AUTOMOTIVE FHS INC ON BEHALF OF ITSELF AND ITS SUBSIDIARIES	19973	EXHIBIT B - BOOKS AND RECORDS CLAIMS
COOPER STANDARD AUTOMOTIVE INC	19031	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CORA KOKOSA	19916	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CORNELL R RACHAL	20034	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
COTRONICS CORPORATION	17115	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
COUCH WHITE LLP	18144	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CRAIG B JAYNES	19874	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
CRANE CASHCODE	18380	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CROWN ENTERPRISES	18668	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CURTIS METAL FINISHING CO	18401	EXHIBIT B - BOOKS AND RECORDS CLAIMS
CURTIS PRUITT	17458	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAICEL CHEMICAL INDUSTRIES LTD	18990	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DALLAS COUNTY	19325	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DANA S SEGARS	18133	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DANA S SEGARS	19832	EXHIBIT C - DUPLICATE CLAIMS
DANIEL J KUNKLER	18358	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DANIEL P MCCARTHY	17504	EXHIBIT C - DUPLICATE CLAIMS
DANIEL P MCCARTHY	17505	EXHIBIT A - SEVERANCE CLAIMS
DANIEL P MCCARTHY	19615	EXHIBIT A - SEVERANCE CLAIMS
DANIEL S HARPER	19927	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DARRYL PEGG	17902	EXHIBIT A - SEVERANCE CLAIMS
DARYL HENDERSON	18111	EXHIBIT A - SEVERANCE CLAIMS
DARYL PERKINS	20031	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DATWYLER RUBBER & PLASTICS INC	18712	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DAVID BERNARD DRENNEN	19998	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAVID D RUMRILL	18892	EXHIBIT C - DUPLICATE CLAIMS
DAVID D RUMRILL	19851	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAVID E GARGIS	17671	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAVID E GARGIS	19879	EXHIBIT C - DUPLICATE CLAIMS
DAVID H KNILL	20029	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAVID JOHN VICAN	19895	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAVID L BROOKS	17367	EXHIBIT E - PRE-PETITION CLAIMS
DAVID M ANDREWS	19970	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
DAVID OPREA	17643	EXHIBIT A - SEVERANCE CLAIMS
DAVID PAUL GRUBER	18070	EXHIBIT A - SEVERANCE CLAIMS
DAVID R PANKO	19979	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAVID ROSS	19953	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DAVID S SCHULZ	18389	EXHIBIT A - SEVERANCE CLAIMS
DELBERT W LEHMAN	18104	EXHIBIT A - SEVERANCE CLAIMS
DENISE C OLBRECHT	18414	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DENISE C OLBRECHT	19855	EXHIBIT C - DUPLICATE CLAIMS
DENISE M SAFOS	19902	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DENSO INTERNATIONAL AMERICA INC	18521	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DENSO INTERNATIONAL AMERICA INC	19153	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DIANE AVRAM	17807	EXHIBIT A - SEVERANCE CLAIMS
DIETER HECKL	19787	EXHIBIT D - EQUITY INTERESTS
DINSMORE & SHOHL LLP	18606	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DIRECT SOURCING SOLUTIONS INC	18680	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DIRECT SOURCING SOLUTIONS INC DSSI	20072	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DIRECTED ELECTRONICS INC	17300	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DON E BOYD	17899	EXHIBIT A - SEVERANCE CLAIMS
DON HELFERS	17866	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DON WOODARD	17856	EXHIBIT A - SEVERANCE CLAIMS
DONALD C JOHNSON	17571	EXHIBIT A - SEVERANCE CLAIMS
DONALD C JOHNSON	17733	EXHIBIT C - DUPLICATE CLAIMS
DONALD E FRUSHOUR	19888	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DONALD G SMITH	17816	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DONALD G SMITH	18285	EXHIBIT A - SEVERANCE CLAIMS
DONALD G SMITH	20067	EXHIBIT C - DUPLICATE CLAIMS
DONALD G WITZEL	19311	EXHIBIT A - SEVERANCE CLAIMS
DONALD S POOLE JR	19861	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DONALD W MAGERS	18123	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DOUGLAS K RIEHLE	18369	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DOUGLAS P GRAINGER	19866	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DOUGLAS W EDNEY	17484	EXHIBIT C - DUPLICATE CLAIMS
DOW CORNING CORP	19318	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DOW CORNING CORPORATION	19317	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DOW CORNING CORPORATION	19319	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DOW CORNING CORPORATION	19941	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DOW CORNING CORPORATION	19942	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DOW CORNING CORPORATION	19943	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DURHAM STAFFING INC	18393	EXHIBIT B - BOOKS AND RECORDS CLAIMS
DUSTIN ALLEN KOONTZ	18299	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
DYNAMIC TECHNOLOGIES CHINA LTD	19278	EXHIBIT B - BOOKS AND RECORDS CLAIMS
E I DU PONT DE NEMOURS AND COMPANY	18522	EXHIBIT B - BOOKS AND RECORDS CLAIMS
EARL THOMAS DICKEY	16885	EXHIBIT C - DUPLICATE CLAIMS
EARL THOMAS DICKEY	16886	EXHIBIT A - SEVERANCE CLAIMS
EARL THOMAS DICKEY	17905	EXHIBIT C - DUPLICATE CLAIMS
EDWARD D CATLETT	19909	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
EDWARD L OWENS	17275	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
EDWARD LEO OWENS	19954	EXHIBIT C - DUPLICATE CLAIMS
ELECTRONIC DATA SYSTEMS AN HP COMPANY	18544	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ELIZABETH V SCHROEDER	19929	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ELRINGKLINGER AG	18185	EXHIBIT B - BOOKS AND RECORDS CLAIMS
EMAG LLC	17053	EXHIBIT B - BOOKS AND RECORDS CLAIMS
EMERY COMMUNICATIONS	17013	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ENCORE REHABILITATION DBA SPORTSFIT	18004	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ENGINEERED MATERIALS SYSTEMS INC	17088	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ENGINEERS CLUB OF DAYTON	17022	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ERIN R SHIRLEY	20026	EXHIBIT A - SEVERANCE CLAIMS
ESTHER M MANHECTZ	18563	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ETAS INC	18691	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ETKIN MANAGEMENT LLC	19089	EXHIBIT B - BOOKS AND RECORDS CLAIMS
EVELYN M NELSON	17694	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
EXCEL PARTNERSHIP INC	19806	EXHIBIT E - PRE-PETITION CLAIMS
FCI AUSTRIA GMBH	19724	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FCI CONNECTORS DEUTSCHLAND GMBH	19725	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FCI CONNECTORS HUNGARY GMBH	19720	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FCI CONNECTORS HUNGARY GMBH	19722	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FCI ITALIA SPA	19726	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FCI KOREA LTD	19721	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FCI USA INC	18520	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FCI USA INC	19723	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FEDERAL SCREW WORKS	19767	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FEDEX CUSTOMER INFO SERVICES AS ASSIGNEE OF FEDEX EXPRESS FEDEX GROUND	18406	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FEDEX CUSTOMER INFO SERVICES AS ASSIGNEE OF FEDEX EXPRESS FEDEX GROUND	19771	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FERRO CORPORATION	18672	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FERRO CORPORATION	19785	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FEV INC	17823	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FEV INC	17824	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FIDELITY EMPLOYER SERVICES COMPANY LLC	19764	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FOSTA TEK OPTICS INC	16932	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FRAENKISCHE USA LP	19155	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FRANCIS J HOLMES	19840	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
FRANCIS MANUFACTURING COMPANY	17680	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FRANK APARO	17084	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
FRANK APARO	19993	EXHIBIT C - DUPLICATE CLAIMS
FRANKE GUNTHER	19623	EXHIBIT D - EQUITY INTERESTS
FRANKLIN E WEST	17202	EXHIBIT A - SEVERANCE CLAIMS
FREDDIE F SMITH	16960	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
FREDERICK ALEXANDER	17755	EXHIBIT A - SEVERANCE CLAIMS
FREDERICK KEITH SCHULTZ	19985	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
FREDERICK WILLIAM LUETHGE	18438	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
FREUDENBERG NOK GENERAL PARTNERSHIP	19035	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FREUDENBERG NOK GENERAL PARTNERSHIP ET AL	19277	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FREUDENBERG NOK GENERAL PARTNERSHIP ET AL	19924	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FREUDENBERG NOK MECHATRONICS GMBH & CO KG	19167	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FREUDENBERG NOK MECHATRONICS GMBH&CO KG	19923	EXHIBIT B - BOOKS AND RECORDS CLAIMS
FUJI MACHINE AMERICA CORPORATION	18718	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GARY C ABUSAMRA	19828	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GARY R GAITHER	19827	EXHIBIT A - SEVERANCE CLAIMS
GARY W AMIS	19853	EXHIBIT K - ALLOWED SEVERANCE CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GARY ZINGARO	18433	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GAYLE INSCHO	17060	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GAYLE INSCHO	18030	EXHIBIT C - DUPLICATE CLAIMS
GE BETZ INC	18618	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GE BETZ INC	18619	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GENERAL ELECTRIC CAPITAL CORPORATION	19002	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GENPACT INTERNATIONAL INC	18742	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GENPACT INTERNATIONAL INC	18743	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GENPACT INTERNATIONAL LLC	20052	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GENPACT INTERNATIONAL LLC	20053	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GERALD J ROWE	18661	EXHIBIT A - SEVERANCE CLAIMS
GERALD KILGOUR	19885	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GERALD W JACOMET	19982	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GERARD G WASHCO	17499	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GIBBS DIE CASTING CORPORATION	18997	EXHIBIT B - BOOKS AND RECORDS CLAIMS
GILBERT BLOK	17350	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GLENN ERRICKSON	19986	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GREG MCKELVEY	19995	EXHIBIT C - DUPLICATE CLAIMS
GREG S MCKELVEY	18001	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GREGORY A HUBER	19984	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GREGORY G MAY	18118	EXHIBIT A - SEVERANCE CLAIMS
GREGORY K HARTZ	19824	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GREGORY LILES	19997	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GREGORY SCOT ROHLE	19898	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
GULTEN PAPURLU	19981	EXHIBIT D - EQUITY INTERESTS
GWENDOLYN POOLE	17001	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HANNELORE NOACK	19620	EXHIBIT D - EQUITY INTERESTS
HARADA INDUSTRY OF AMERICA	18540	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HARBISON BROS INC	17070	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HAROLD A LIBKA	17615	EXHIBIT A - SEVERANCE CLAIMS
HATTIE B TAYLOR	18068	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HENKEL CORPORATION	18408	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HENRY YU	19917	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
HEWLETT PACKARD	18486	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HEWLETT PACKARD FINANCIAL SERVICES CO	18143	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HI TEMP HEATING AND COOLING	18250	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HILLERT PAUL G	18695	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
HIRSCHMANN CAR COMMUNICATIONS GMBH	19133	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HITACHI CHEMICAL SINGAPORE PTE LTD	18622	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HORIZON SOLUTIONS LLC	18857	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HORST SCHLAPPNER	19619	EXHIBIT D - EQUITY INTERESTS
HOUGHTON INTERNATIONAL INC DBA D A STUART COMPANY	18839	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HOWARD EDWIN FULTZ	17861	EXHIBIT A - SEVERANCE CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
HRL LABORATORIES LLC	18539	EXHIBIT B - BOOKS AND RECORDS CLAIMS
HUBERT STUEKEN GMBH & CO KG	18310	EXHIBIT B - BOOKS AND RECORDS CLAIMS
IHS GLOBAL	18240	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INDUSTRIAL WAREHOUSE SERVICES INC	18707	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INSIGHT ANALYTICAL LABS DBA IAL	16972	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INTERNATIONAL RECTIFIER CORPORATION	19068	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INTERNATIONAL THERMAL SYSTEMS LLC	17822	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INTERNATIONAL THERMAL SYSTEMS LLC	17833	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INTERNATIONAL THERMAL SYSTEMS LLC	18612	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INTRA CORP	18597	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INTRA CORP	18724	EXHIBIT B - BOOKS AND RECORDS CLAIMS
INVAR A DIVISION OF LINAMAR HOLDINGS INC	18882	EXHIBIT B - BOOKS AND RECORDS CLAIMS
IRISH WELDING CO	18291	EXHIBIT B - BOOKS AND RECORDS CLAIMS
IVAN DOVERSPIKE CO	17372	EXHIBIT B - BOOKS AND RECORDS CLAIMS
J CHRISTOPHER DUDA	19858	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JACK JENEFSKY BOWMAN SUPPLY CO	18497	EXHIBIT E - PRE-PETITION CLAIMS
JACK JENEFSKY BOWMAN SUPPLY CO	18498	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JACK JENEFSKY BOWMAN SUPPLY CO	18499	EXHIBIT E - PRE-PETITION CLAIMS
JACK JENEFSKY BOWMAN SUPPLY CO	18500	EXHIBIT E - PRE-PETITION CLAIMS
JACKIE R STOVER	17322	EXHIBIT C - DUPLICATE CLAIMS
JACQUELINE LEE	19600	EXHIBIT I - WORKERS' COMPENSATION CLAIMS TRANSFERRED TO GM BUYERS
JAMES A BABB	17881	EXHIBIT J - MODIFIED SEVERANCE CLAIMS
JAMES A BABB	20056	EXHIBIT C - DUPLICATE CLAIMS
JAMES A BRUNER	18625	EXHIBIT A - SEVERANCE CLAIMS
JAMES A BRUSO	17864	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JAMES A CAPORINI	17348	EXHIBIT A - SEVERANCE CLAIMS
JAMES ALAN KLENK	16936	EXHIBIT A - SEVERANCE CLAIMS
JAMES C WESTON	17591	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS
JAMES F DISHER	17657	EXHIBIT J - MODIFIED SEVERANCE CLAIMS
JAMES F DISHER	19848	EXHIBIT C - DUPLICATE CLAIMS
JAMES G STONE	18270	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JAMES J GIARDINO	20038	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JAMES NOLAN THORNTON	19960	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JANE A JOHNSTON	19907	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JANE E POWERS WILLIAMS	19966	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JANE M DEIBEL	18364	EXHIBIT A - SEVERANCE CLAIMS
JANIECE R WALTERS	18086	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JASON A WAITE	19894	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JAYNE K DENO	20037	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JEFFERIES & COMPANY INC	19070	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JEFFREY ROBERT DIXON	19884	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JENNIFER J SPANE	19937	EXHIBIT K - ALLOWED SEVERANCE CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
JEROME C DYMEK	20025	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JERRY M HOUSE	17919	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JIMMY MUELLER	17628	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JML PAINTING	18638	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JOANNE GENSEL	18373	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOANNE GENSEL	19869	EXHIBIT C - DUPLICATE CLAIMS
JOHN A MUSICK	20023	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOHN ALAN MACBAIN	20060	EXHIBIT A - SEVERANCE CLAIMS
JOHN BIAFORA	17237	EXHIBIT A - SEVERANCE CLAIMS
JOHN BLANKENSHIP	17067	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOHN BLANKENSHIP	18308	EXHIBIT C - DUPLICATE CLAIMS
JOHN E GREEN COMPANY	18390	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JOHN E GREEN COMPANY	18391	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JOHN M EPPOLITO	19935	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOHN P BLANKENSHIP	19822	EXHIBIT C - DUPLICATE CLAIMS
JOHN R BRANTINGHAM	17256	EXHIBIT A - SEVERANCE CLAIMS
JOHN R DAVIDSON	17066	EXHIBIT J - MODIFIED SEVERANCE CLAIMS
JOHN R DAVIDSON	19854	EXHIBIT C - DUPLICATE CLAIMS
JOHN S BELL	17581	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOHN W SCHWARM	19835	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOHNSON CONTROLS INC AUTOMOTIVE EXPERIENCE DIVISION AND AFFILIATES	18528	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JOHNSON CONTROLS INC BUILDING EFFICIENCY	18721	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JON A EMENS	18230	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOSEPH C STAEUBLE	19550	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOSEPH CARACCIA	19834	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JOSEPH J FAIR	17935	EXHIBIT A - SEVERANCE CLAIMS
JOSEPH RENO	17520	EXHIBIT E - PRE-PETITION CLAIMS
JOSHUA A SMITH	18166	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JSP INTERNATIONAL LLC	18052	EXHIBIT B - BOOKS AND RECORDS CLAIMS
JULIE ANN MCNEESE	19988	EXHIBIT C - DUPLICATE CLAIMS
JULIE MCNEESE	17757	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
JULIUS & PHYLLIS GOERBIG	19314	EXHIBIT D - EQUITY INTERESTS
KAREN L MCKENZIE	18233	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
KARL KUEFNER KG	16934	EXHIBIT B - BOOKS AND RECORDS CLAIMS
KASIM MELIH HAMUTCU	19622	EXHIBIT D - EQUITY INTERESTS
KATHERINE M SIVERS	18325	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
KATHLEEN D MURPHY	17413	EXHIBIT A - SEVERANCE CLAIMS
KATHY L CHIVERS	20059	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
KEATING MUETHING & KLEKAMP PLL	18856	EXHIBIT B - BOOKS AND RECORDS CLAIMS
KELLY FABRIZIO	19844	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
KELLY R COLE	19852	EXHIBIT A - SEVERANCE CLAIMS
KEN BOUMA	17040	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
KENMODE TOOL & ENG INC	18860	EXHIBIT B - BOOKS AND RECORDS CLAIMS
KENNETH A KNABLE	17064	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
KENNETH J VAN SOLKEMA	17734	EXHIBIT A - SEVERANCE CLAIMS
KENNETH L ZUREK	19987	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
KENWORTH OF BUFFALO NY INC	16927	EXHIBIT B - BOOKS AND RECORDS CLAIMS
KEVIN J KUHN	20033	EXHIBIT A - SEVERANCE CLAIMS
KEVIN JOHNS	19862	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
KEY DESIGN INC	18601	EXHIBIT B - BOOKS AND RECORDS CLAIMS
KICKHAEFER MFG CO DBA KMC STAMPING	18861	EXHIBIT B - BOOKS AND RECORDS CLAIMS
KREBS STEFAN	20012	EXHIBIT D - EQUITY INTERESTS
KSR INTERNATIONAL CO	18181	EXHIBIT B - BOOKS AND RECORDS CLAIMS
L & S TOOL INC	19610	EXHIBIT B - BOOKS AND RECORDS CLAIMS
L & S TOOL INC	20049	EXHIBIT B - BOOKS AND RECORDS CLAIMS
L& S TOOL INC	18182	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LANDSTAR EXPRESS AMERICA	17058	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LANDSTAR GLOBAL LOGISTICS	17062	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LANDSTAR INWAY	17057	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LANDSTAR RANGER	17056	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LANEITA C BURR	19967	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LARRY A HUBBARD	17373	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LARRY V TURNER	18109	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LARRY V TURNER	20027	EXHIBIT C - DUPLICATE CLAIMS
LARRY W FINCHER	17876	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LASER IND CORP	16855	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LASER PHOTONICS	17406	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LAURA A HARDY	20032	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LAURA A KINNEY	18402	EXHIBIT A - SEVERANCE CLAIMS
LAURA E MILLER	19992	EXHIBIT C - DUPLICATE CLAIMS
LAURA L SEYFANG	17731	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LAWRENCE J LUBESKI	18006	EXHIBIT A - SEVERANCE CLAIMS
LAWRENCE SEMICONDUCTOR RESEARCH LABORATORY	18578	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LESLIE S BURNS	20018	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LEXINGTON RUBBER GROUP INC	18243	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LINAMAR CORPORATION AND ITS SUBSIDIARIES AND AFFILIATES	19770	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LINDA MILLER SLOPSEMA	19964	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LISA BACHMAN	19859	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LITTELFUSE INC	18543	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LOGISTICS INSIGHT CORPORATION	17307	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENSTON MFG CO SW INC	18565	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENSTON MFG CO SW INC	20048	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENTSON MFG CO INC	18183	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENTSON MFG CO INC	19611	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENTSON MFG CO INC	20050	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LORENTSON MFG CO SW INC	19609	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENTSON TOOLING INC	18184	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENTSON TOOLING INC	19608	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORENTSON TOOLING INC	20047	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LORI L HORNER	20039	EXHIBIT A - SEVERANCE CLAIMS
LORRI M KING	18107	EXHIBIT A - SEVERANCE CLAIMS
LOUIS J LIGUORE	19901	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
LTS EQUIPMENT SERVICES INC	16996	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LTX CREDENCE CORPORATION	18318	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LUTHA MAE STUDIVENT	18092	EXHIBIT I - WORKERS' COMPENSATION CLAIMS TRANSFERRED TO GM BUYERS
LUTZ ROOFING COMPANY	17017	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LYDALL THERMAL ACOUSTICAL SALES LLC	18642	EXHIBIT B - BOOKS AND RECORDS CLAIMS
LYNDA L CHAPMAN	17992	EXHIBIT A - SEVERANCE CLAIMS
LYNN M STREETZ HALLUM	20024	EXHIBIT A - SEVERANCE CLAIMS
MALLORY CONTROLS	18140	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MALLORY CONTROLS DIV OF EMERSON ELECTRIC CO	18139	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MARC A EGLIN	17093	EXHIBIT A - SEVERANCE CLAIMS
MARC A EGLIN	18027	EXHIBIT A - SEVERANCE CLAIMS
MARCIA JONES	19813	EXHIBIT C - DUPLICATE CLAIMS
MARIAN HARRY WHITFIELD	17695	EXHIBIT A - SEVERANCE CLAIMS
MARK A FINNEGAN	17552	EXHIBIT A - SEVERANCE CLAIMS
MARK A LEWIS	20035	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARK BARANSKI	17003	EXHIBIT A - SEVERANCE CLAIMS
MARK D GRIM	19958	EXHIBIT C - DUPLICATE CLAIMS
MARK D GRIM	20009	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARK D GUDORF	17582	EXHIBIT A - SEVERANCE CLAIMS
MARK E DRYDEN	18296	EXHIBIT A - SEVERANCE CLAIMS
MARK E THORNBURG	16856	EXHIBIT C - DUPLICATE CLAIMS
MARK E THORNBURG	16978	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARK E THORNBURG	18415	EXHIBIT C - DUPLICATE CLAIMS
MARK J RIEPENHOFF	19999	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARK S PRESNALL	18149	EXHIBIT E - PRE-PETITION CLAIMS
MARK STOCZ	19930	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARK T TRELOAR	17065	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARK T TRELOAR	19880	EXHIBIT C - DUPLICATE CLAIMS
MARK W GIBBS	20022	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARSH USA INC	19085	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MARTHA R NOWELL	17216	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARTHA R NOWELL	17486	EXHIBIT C - DUPLICATE CLAIMS
MARTHA R NOWELL	19975	EXHIBIT C - DUPLICATE CLAIMS
MARTIN F BERTLEFF	17239	EXHIBIT A - SEVERANCE CLAIMS
MARTINREA INTERNATIONAL INC	18722	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MARTINREA INTERNATIONAL INC	19714	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MARY A RULE	18199	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARY ELIZABETH HENDRICKS	18576	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARY ELIZABETH HENDRICKS	19925	EXHIBIT C - DUPLICATE CLAIMS
MARY JOHANNA KETTERING	17268	EXHIBIT C - DUPLICATE CLAIMS
MARY JOHANNA KETTERING	19538	EXHIBIT A - SEVERANCE CLAIMS
MARY M GOLLA	20081	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MARYBETH B MACIAK	18794	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
MASTER AUTOMATIC INC	18630	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MATHIS PAUL C	20074	EXHIBIT H - WORKERS' COMPENSATION CLAIM
MATTHEW DAVID LAWS	19977	EXHIBIT A - SEVERANCE CLAIMS
MATTHEW N TECKLENBURG	19841	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MAXI GRIP INC	16966	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MAYER TOOL & ENGINEERING INC	19713	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MEDEGEN INC	18152	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MEDEGEN INC	18153	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MELANIE H TROWBRIDGE	19928	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MENORT SIMS	17141	EXHIBIT I - WORKERS' COMPENSATION CLAIMS TRANSFERRED TO GM BUYERS
METAL MATIC INC	18045	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MGA RESEARCH CORPORATION	18599	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MGR MOLD INC	17492	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MICHAEL A CARBONE	20051	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHAEL A EAKINS	17490	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL A RECOS	19897	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHAEL A TOBE	17524	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHAEL B HEATH	18227	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHAEL B TOIVONEN	19900	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHAEL D CLARK	17267	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL DENNIS PHALEN	20068	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL EUGENE LAWSON	19864	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL G KRUMHEUER	17932	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL G SIMPSON	20064	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHAEL H FRONING	17227	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL J NORTON	18249	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHAEL J NORTON	19918	EXHIBIT C - DUPLICATE CLAIMS
MICHAEL L RASPER	17374	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL L RASPER	17640	EXHIBIT C - DUPLICATE CLAIMS
MICHAEL M KEARNS	17358	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL R ABBUHL	17831	EXHIBIT A - SEVERANCE CLAIMS
MICHAEL R ABBUHL	18276	EXHIBIT C - DUPLICATE CLAIMS
MICHAEL R DENNIS	19313	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
MICHAEL SMITH	17584	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MICHAEL T MASICA	20061	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MICHEAL B HEATH	19990	EXHIBIT C - DUPLICATE CLAIMS
MICHIGAN TECHNOLOGICAL UNIVERSITY	18656	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MICROMERITICS INSTRUMENT CORP	18459	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MID MICHIGAN ROOFING LLC	16935	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MID SOUTH ELECTRONICS INC	18897	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MIDWEST STAMPING REGENT	17641	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MIDWEST STAMPING SUMTER	17087	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MIDWEST STAMPING SUMTER	18637	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MIKEL COOK	19836	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MIS CORPORATION MICHIGAN	19769	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MISCO MINNEAPOLIS SPEAKER CO INC	17786	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MOLEX	17718	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MONICA L CARTER	20062	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MORRIS SCOTT STOUT	17483	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
MPS GROUP INC	18542	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MPS GROUP INC	18633	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MR DIRK GRUNEWALD	19811	EXHIBIT D - EQUITY INTERESTS
MR ROBERT TEVENS	17395	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MUBEA DE MEXICO S DE RL DE CV	20016	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MUBEA INC	20015	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MULTIBASE INC	20013	EXHIBIT B - BOOKS AND RECORDS CLAIMS
MURATA ELECTRONICS NORTH AMERICA INC	19170	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NAN E GOOKIN	17846	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
NATHANIEL WINTON	18613	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
NATIONAL MATERIAL OF MEXICO S DE RL DE CV	19071	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NATIONAL TEST EQUIPMENT INC	16914	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NAVISTAR INC FKA INTERNATIONAL TRUCK AND ENGINE CORPORATION	19147	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NAVISTAR INC FKA INTERNATIONAL TRUCK AND ENGINE CORPORATION	19921	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NEW YORK STATE ELECTRIC AND GAS CORPORATION	19766	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NEWPORT SCIENTIFIC INC	18245	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NIDEC AMERICA CORPORATION	18943	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NORMA JEAN KYLE	17028	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NORMA SHAARDA	18095	EXHIBIT A - SEVERANCE CLAIMS
NORMA SHAARDA	19310	EXHIBIT C - DUPLICATE CLAIMS
NORMAN G THOMAS	19607	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
NORTHERN ENGRAVING CORP	18649	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NORTHERN ENGRAVING CORP	18650	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NORTHERN ENGRAVING CORP	18651	EXHIBIT B - BOOKS AND RECORDS CLAIMS
NUVOTON TECHNOLOGY CORPORATION AMERICA	18703	EXHIBIT B - BOOKS AND RECORDS CLAIMS
OERLIKON BALZERS	18050	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
OMRON DUALTEC AUTOMOTIVE ELECTRONICS INC	18935	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ONTARIO SPECIALTY CONTRACTING INC	19621	EXHIBIT C - DUPLICATE CLAIMS
ONTARIO SPECIALTY CONTRACTING INC	19873	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ORACLE USA INC	18662	EXHIBIT B - BOOKS AND RECORDS CLAIMS
P & R INDUSTRIES INC	18899	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PAMELA A MURDOCK	19931	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PARK ENTERPRISES OF ROCHESTER INC	18715	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PARKER HANNIFIN CORP	19078	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PARTS FINISHING GRP DE MEXICO	18639	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PATON M ZIMMERMAN	17164	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PATRICIA A SHIVERDECKER	17433	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PATRICIA M HILL	18816	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PATRICK L BACHELDER	18264	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PATRICK L BACHELDER	19842	EXHIBIT C - DUPLICATE CLAIMS
PAUL D MCCOLLOM	18168	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PAUL D MCCOLLOM	19891	EXHIBIT C - DUPLICATE CLAIMS
PAUL E TALLEY	17280	EXHIBIT A - SEVERANCE CLAIMS
PAUL F KRAMER	19893	EXHIBIT A - SEVERANCE CLAIMS
PAUL OLBRYCH	17500	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PAUL SMITH	19904	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PAULETTE J GRIM	20000	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PENNSYLVANIA DEPARTMENT OF REVENUE	19605	EXHIBIT E - PRE-PETITION CLAIMS
PENNSYLVANIA DEPARTMENT OF REVENUE	19606	EXHIBIT E - PRE-PETITION CLAIMS
PENNSYLVANIA DEPARTMENT OF REVENUE	19613	EXHIBIT E - PRE-PETITION CLAIMS
PENNSYLVANIA DEPARTMENT OF REVENUE	19614	EXHIBIT E - PRE-PETITION CLAIMS
PENTAGON TECHNOLOGIES	18711	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PERKINS COIE LLP	18862	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PETER D SCHLACHTER	18290	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PETER M HOSSENLOPP	18490	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PHILIP C WATKINS	17630	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
PHILIP C WATKINS	19908	EXHIBIT C - DUPLICATE CLAIMS
PHILLIP CHAPADOS	16979	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PHOENIX QUALITY INSPECTIONS INC	18706	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PIONEER NORTH AMERICA INC ON BEHALF OF ITS AFFILIATES PIONEER AUTOMOTIVE TECHNOLOGIES INC AND PIONEER SPEAKERS INC	19090	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PIONEER NORTH AMERICAN INC ON BEHALF OF ITS AFFILIATES PIONEER AUTOMOTIVE TECHNOLOGIES INC AND PIONEER SPEAKERS INC	19091	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PLYMOUTH RUBBER COMPANY LLC	19617	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PONTIAC COIL INC	18974	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PORTERFIELD HARPER MILLS & MOTLOW PA	18384	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PORTERFIELD HARPER MILLS & MOTLOW PA	18385	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
POWERON SERVICES LLC	18808	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PRECISION METAL PARTS INC	18961	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PRECISION SOUTHEAST INC	17721	EXHIBIT E - PRE-PETITION CLAIMS
PRECISION STAMPINGS INC	18145	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PRICEDEX SOFTWARE INC	17496	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PROFESSIONAL GROUNDS SERVICES LLC	19149	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PROMESS INC	18444	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PROSTEP EG	18456	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PRUDENTIAL RELOCATION INC	18138	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PURDUM ELECTRIC CO, INC	16881	EXHIBIT B - BOOKS AND RECORDS CLAIMS
PYCO INC	16912	EXHIBIT B - BOOKS AND RECORDS CLAIMS
RAMPF GROUP INC	16921	EXHIBIT B - BOOKS AND RECORDS CLAIMS
RANDALL J SNOEYINK	20058	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RANDY M HASELEY	17198	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RAYMOND A MAGA	17501	EXHIBIT A - SEVERANCE CLAIMS
RAYMOND A ZAGGER	17363	EXHIBIT A - SEVERANCE CLAIMS
RAYMOND C SMITH	17598	EXHIBIT B - BOOKS AND RECORDS CLAIMS
RAYMOND D OSLER	20021	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RAYMOND L JOHNSON JR	18247	EXHIBIT A - SEVERANCE CLAIMS
RAYMOND P BYRD	18784	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
REBECCA T KAPP	17910	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
REBECCA T KAPP	19933	EXHIBIT C - DUPLICATE CLAIMS
RED THE UNIFORM TAILOR INC	16868	EXHIBIT B - BOOKS AND RECORDS CLAIMS
REISING ETHINGTON PC	19150	EXHIBIT B - BOOKS AND RECORDS CLAIMS
REL M MIMS	19945	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RENESAS TECHNOLOGY AMERICA INC	18142	EXHIBIT B - BOOKS AND RECORDS CLAIMS
REX A MILNER	18501	EXHIBIT A - SEVERANCE CLAIMS
RICHARD B BENNETT	19957	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RICHARD B BISHOP	18193	EXHIBIT C - DUPLICATE CLAIMS
RICHARD C WALTON	20076	EXHIBIT A - SEVERANCE CLAIMS
RICHARD DONALD TANGEMAN	19978	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RICHARD H WOOD	19956	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RICHARD J EMANUEL	19875	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RICHARD MCMILLON	19184	EXHIBIT I - WORKERS' COMPENSATION CLAIMS TRANSFERRED TO GM BUYERS
RICHARD W WHYBREW	19913	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RICKY O MCNALLEY	19843	EXHIBIT C - DUPLICATE CLAIMS
RICKY OWENS MCNALLEY	18282	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RIS PAPER COMPANY INC	16904	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBERT A MYERS	17936	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ROBERT BOSCH GMBH	18693	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBERT BOSCH LLC	18690	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBERT BOSCH LLC	18692	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ROBERT D MILOS III	17541	EXHIBIT A - SEVERANCE CLAIMS
ROBERT E DAVIS	17042	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS
ROBERT E WILLIAMS	19053	EXHIBIT A - SEVERANCE CLAIMS
ROBERT E YODER	20030	EXHIBIT A - SEVERANCE CLAIMS
ROBERT J REED	19906	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ROBERT LYNN MIMS	17847	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ROBERT LYNN MIMS	19989	EXHIBIT C - DUPLICATE CLAIMS
ROBERT R SAVIERS	17160	EXHIBIT A - SEVERANCE CLAIMS
ROBERT R VOLTENBURG	19934	EXHIBIT C - DUPLICATE CLAIMS
ROBERT R VOLTENBURG	20036	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ROBERT S BACHMAN	19860	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ROBERT S SCHARNOWSKE	17378	EXHIBIT A - SEVERANCE CLAIMS
ROBERT W RIMKO	17381	EXHIBIT A - SEVERANCE CLAIMS
ROBIN INDUSTRIES INC BERLIN DIVISION	18867	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC BERLIN DIVISION	19790	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC CLEVELAND DIVISON	19789	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC ELASTO TEC DIVISION	18866	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC ELASTO TEC DIVISION	19791	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY	18869	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY	19794	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC HOLMCO DIVISION	18870	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC HOLMCO DIVISION	19792	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC TECHNICAL SERVICES	18864	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES INC TECHNICAL SERVICES DIVISION	19793	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES XIAMEN CO LTD	18865	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN INDUSTRIES XIAMEN CO LTD	19795	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN MEXICANA S DE RL DE CV	18868	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN MEXICANA S DE RL DE CV	19796	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROBIN STERKEL	18255	EXHIBIT E - PRE-PETITION CLAIMS
ROBYN R BUDD	20054	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ROCTEL A DIVISION OF LINAMAR HOLDINGS INC	18885	EXHIBIT B - BOOKS AND RECORDS CLAIMS
RODNY ALAN HENDERSON	20080	EXHIBIT A - SEVERANCE CLAIMS
ROGER K MATHIS	20042	EXHIBIT C - DUPLICATE CLAIMS
ROMMOND O MCDONALD	17090	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RONALD A MURESAN	17874	EXHIBIT B - BOOKS AND RECORDS CLAIMS
RONALD E DAUM	17815	EXHIBIT A - SEVERANCE CLAIMS
RONALD J GOUBEAUX	17221	EXHIBIT A - SEVERANCE CLAIMS
RONALD W BURR	19968	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
RONNIE L SAUNDERS	18745	EXHIBIT A - SEVERANCE CLAIMS
ROSEVELT WILLIAMS	19616	EXHIBIT B - BOOKS AND RECORDS CLAIMS
ROSIE B WILLIAMS	18106	EXHIBIT A - SEVERANCE CLAIMS
ROY W SMITH	18211	EXHIBIT A - SEVERANCE CLAIMS
SAIA MOTOR FREIGHT	19596	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SAMUEL C BLANKENSHIP	19847	EXHIBIT C - DUPLICATE CLAIMS
SAMUEL G BURDICK	17635	EXHIBIT A - SEVERANCE CLAIMS
SANDRA CABINE HELLER	18312	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
SCOT DARIN WELCH	19969	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
SCOTT THOMAS ROSS	20020	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
SCOTT W BROWN	19889	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
SCREW MACHINE SPECIALTIES	18973	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SECURITAS SECURITY SERVICES USA INC	18666	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SEHO NORTH AMERICA INC	18632	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSATA TECHNOLOGIES INC AND ITS PREDECESSORS IN INTEREST AND SUBSIDIARIES	18881	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSUS PRECISION DIE CASTING INC	19797	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSUS PRECISION DIE CASTING INC	19798	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSUS PRECISION DIE CASTING INC	19799	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSUS PRECISION DIE CASTING INC	19800	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSUS PRECISION DIE CASTING INC	19801	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSUS PRECISION DIE CASTING INC	19802	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENSUS PRECISION DLE CASTING INC	19104	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENTRY FINANCIAL CORPORATION	19939	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SENTRY FINANCIAL CORPORATION	19940	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SERV A PURE COMPANY	17728	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SHARON L OBRIEN	17916	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
SHARON M KOZYRA	20073	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
SHELDON GANTT INC	18859	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SIMPLEXGRINNELL	16852	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SKF USA INC	18424	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SKF USA INC	20004	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SKF USA INC	20005	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SPARTECH POLYCOM INC	18853	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SPECIAL DEVICES INC	18962	EXHIBIT B - BOOKS AND RECORDS CLAIMS
STACI CORP	17965	EXHIBIT B - BOOKS AND RECORDS CLAIMS
STANLEY SUPPLY & SERVICES	18734	EXHIBIT B - BOOKS AND RECORDS CLAIMS
STEPHEN E KOPAS	19905	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
STEPHEN JAMES DANA	19867	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
STEPHEN JOHN TRAWEEK	19976	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
STEPHEN L DOWNS	17983	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
STEPHEN L DOWNS	19996	EXHIBIT C - DUPLICATE CLAIMS
STEPHEN LUKE MARTINOLICH	19983	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
STEVE MEYER	17379	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS
STEVE R SLOAN	17805	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
STEVE SLOAN	20046	EXHIBIT C - DUPLICATE CLAIMS
STEVEN D GREENLEE	18266	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
STEVEN DANIEL GREENLEE	19820	EXHIBIT C - DUPLICATE CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
STMICROELECTRONICS INC FKA SOS THOMPSON MICROELECTRONICS	18969	EXHIBIT B - BOOKS AND RECORDS CLAIMS
STONERIDGE INC OR ITSELF ON BEHALF OF ALPHABET INC ALPHABET ORWELL HI STATE MFG CO INC POLLACK ENGINEERED PRODUCTS DIVISIONS	18636	EXHIBIT B - BOOKS AND RECORDS CLAIMS
STRATASYS INC	19805	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SUN MICROSYSTEMS INC	18944	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SUPERIOR DESIGN CO INC	18714	EXHIBIT B - BOOKS AND RECORDS CLAIMS
SUSAN D MANEFF	18083	EXHIBIT A - SEVERANCE CLAIMS
SUZANNE N SPRADER	18000	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
SYLVIA A JONES	20063	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
SYLVIA J BLANKENHORN	18246	EXHIBIT E - PRE-PETITION CLAIMS
TAL PORT INDUSTRIES LLC	19804	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TALTON COMMUNICATIONS INC	18483	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TARRANT COUNTY	19324	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TATA AMERICA INTERNATIONAL CORPORATION DBA TCS AMERICA	19757	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TECH MOLDED PLASTICS LP	19072	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TEGCRA CONSULTING & SERVICES INC	18322	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TELLA TOOL & MFG	18681	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TEMIC AUTOMOTIVE OF NORTH AMERICA INC	19157	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TEMIC AUTOMOTIVE OF NORTH AMERICA INC	19735	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TEMIC AUTOMOTIVE OF NORTH AMERICA INC	19781	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TERRY G LAMBERT	17019	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS
TERRY MUSIL	19863	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THE BROWN CO OF AMERICA LLC	17086	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THE CARQUEST CORPORATION	19132	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THE MATH WORKS INC	19186	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THE TIMKEN COMPANY	18832	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THE TIMKEN COMPANY	19765	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THEODORE C COFFIELD	17575	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THEODORE G KUSTAS	19320	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
THERESA G BRANDT	18503	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THERIAL L ALSUP JR	19932	EXHIBIT A - SEVERANCE CLAIMS
THOMAS A BRANCIFORTE	19823	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THOMAS C CLAIR	17405	EXHIBIT A - SEVERANCE CLAIMS
THOMAS D BURLESON	17784	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THOMAS E POETTINGER	17353	EXHIBIT A - SEVERANCE CLAIMS
THOMAS HENRY FORTNEY	19868	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THOMAS J BUCHOLZ	17948	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THOMAS J DENICHOLAS	17317	EXHIBIT A - SEVERANCE CLAIMS
THOMAS JASON PARKER	18122	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THOMAS JASON PARKER	20045	EXHIBIT C - DUPLICATE CLAIMS
THOMAS L BERGMAN	17200	EXHIBIT A - SEVERANCE CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
THOMAS LEE VOREIS	19825	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
THOMAS MCCRAY	17403	EXHIBIT A - SEVERANCE CLAIMS
THOMAS W PFANDER	16891	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THOMSON FINANCIAL LLC	19111	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THORLABS INC	17195	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THYSSENKRUPP INDUSTRIAL SERVICES NA	18898	EXHIBIT B - BOOKS AND RECORDS CLAIMS
THYSSENKRUPP MATERIALS NA INC	18976	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TI AUTOMOTIVE NEUSS GMBH	19618	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TIM A MATSOS	18214	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
TIM D MARTIN	19830	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
TIM MATSOS	19849	EXHIBIT C - DUPLICATE CLAIMS
TIMOTHY E MULLETT	17560	EXHIBIT A - SEVERANCE CLAIMS
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	18405	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TLF GRAPHICS	19117	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TODD LOSEE	18275	EXHIBIT I - WORKERS' COMPENSATION CLAIMS TRANSFERRED TO GM BUYERS
TOM DRUMMOND	16969	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TOMJA W JACKSON	19936	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
TOMMY E DERFLINGER	20071	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
TONY MORGAN	17513	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
TONY MORGAN	19850	EXHIBIT C - DUPLICATE CLAIMS
TONYA D GOODIER	19910	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
TOOLING TECHNOLOGIES LTD	18922	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	18141	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TOYOTA PRODUCTION SYSTEM SUPPORT CENTER INC FKA TSSC INC	18863	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TR BUTTERFIELD TRAIL CORP	19112	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TR GOLDSMITH & SON INC	18577	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TRIMAC TRANSPORTATION	18688	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TYCO ELECTRONICS CORPORATION	19100	EXHIBIT B - BOOKS AND RECORDS CLAIMS
TYRONE HICKMAN	19946	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
ULTRALIFE BATTERIES INC	18407	EXHIBIT B - BOOKS AND RECORDS CLAIMS
UNDERCAR PRODUCTS GROUP INC	18792	EXHIBIT B - BOOKS AND RECORDS CLAIMS
UNION PACIFIC RAILROAD COMPANY	17882	EXHIBIT B - BOOKS AND RECORDS CLAIMS
UNITED STATES PLASTIC CORP	16864	EXHIBIT B - BOOKS AND RECORDS CLAIMS
UNIVERSAL AM CAN LTD	18024	EXHIBIT B - BOOKS AND RECORDS CLAIMS
UNIVERSITY OF NEBRASKA LINCOLN	18088	EXHIBIT B - BOOKS AND RECORDS CLAIMS
USF HOLLAND INC	18670	EXHIBIT B - BOOKS AND RECORDS CLAIMS
USF HOLLAND INC	19782	EXHIBIT B - BOOKS AND RECORDS CLAIMS
VALEO SWITCHES & DETECTION SYSTEMS INC AKA VALEO INTERIOR CONTROLS	19108	EXHIBIT B - BOOKS AND RECORDS CLAIMS
VALLEY SOLVENTS & CHEMICALS	16879	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit M - Claimants And Related Claims Subject To Forty-Third Omnibus Claims Objection

Claim Holder	Claim	Exhibit
VECTOR CANTECH INC DUNNS NO 111757464	16923	EXHIBIT B - BOOKS AND RECORDS CLAIMS
VEHCOM A DIVISION OF LINAMAR COPORATION	18886	EXHIBIT B - BOOKS AND RECORDS CLAIMS
VETERANS TRANSPORT CO	16915	EXHIBIT B - BOOKS AND RECORDS CLAIMS
VIRGINIA F YAKLYVICH	19845	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
VISHAY AMERICAS INC	18679	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WAKO ELECTRONIS USA INC	18945	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WALTER A KUNKA	19809	EXHIBIT G - PENSION, BENEFIT, AND OPEB CLAIMS
WAMCO INC	18051	EXHIBIT E - PRE-PETITION CLAIMS
WARNER STEVENS LLP	18710	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WARREN CITY INCOME TAX DEPT	19803	EXHIBIT E - PRE-PETITION CLAIMS
WASTE MANAGEMENT RMC	20003	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WAYNE JOSEPH KUZBIEL	17139	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WEARNES PRECISION SHENYANG LTD	19128	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WESTWOOD ASSOCIATES INC	18196	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WHIRL INDUSTRIAL DIST CO INC	18663	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WILHELM KARMANN GMBH	19922	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WILLIAM A LAFONTAINE	19831	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WILLIAM A NETHERY	20065	EXHIBIT A - SEVERANCE CLAIMS
WILLIAM C KINCER	18535	EXHIBIT A - SEVERANCE CLAIMS
WILLIAM C SENTELL	19974	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WILLIAM D BAUMAN	19872	EXHIBIT F - INSUFFICIENTLY DOCUMENTED CLAIMS
WILLIAM DAVID ADDISON	17853	EXHIBIT C - DUPLICATE CLAIMS
WILLIAM DAVID ADDISON	19991	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WILLIAM DONALD BARTZ	17148	EXHIBIT A - SEVERANCE CLAIMS
WILLIAM EDWARD GEIGER	19949	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WILLIAM G VANCE	19887	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WILLIAM H BRINKMAN	17213	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WILLIAM H BRINKMAN	19814	EXHIBIT C - DUPLICATE CLAIMS
WILLIAM H DAHLEM	17463	EXHIBIT C - DUPLICATE CLAIMS
WILLIAM H JOHNSON	17033	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WILLIAM H JOHNSON	17832	EXHIBIT C - DUPLICATE CLAIMS
WILLIAM J BYERS	20001	EXHIBIT C - DUPLICATE CLAIMS
WILLIAM J OMALLEY JR	17080	EXHIBIT B - BOOKS AND RECORDS CLAIMS
WILLIAM L MACNAUGHTON	19833	EXHIBIT C - DUPLICATE CLAIMS
WILLIAM L WATKINS	17205	EXHIBIT A - SEVERANCE CLAIMS
WILLIAM RUSSELL MARTINDALE	20069	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
WLLIAM J BYERS	17082	EXHIBIT K - ALLOWED SEVERANCE CLAIMS
XEROX CORP	17951	EXHIBIT B - BOOKS AND RECORDS CLAIMS
YRC INC FORMERLY KNOWN AS ROADWAY EXPRESS INC	17261	EXHIBIT B - BOOKS AND RECORDS CLAIMS
YRC INC FORMERLY KNOWN AS ROADWAY EXPRESS INC	19783	EXHIBIT B - BOOKS AND RECORDS CLAIMS
YUASA AND HARA	17745	EXHIBIT B - BOOKS AND RECORDS CLAIMS
YUASA AND HARA	18655	EXHIBIT B - BOOKS AND RECORDS CLAIMS

Exhibit N

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors and in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of administrative expense in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of administrative expense, the Reorganized Debtors have determined that one or more of your claims for an administrative expense under section 503(b)(1) of the Bankruptcy Code (each, an "Administrative Claim") identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (the "Forty-Third Omnibus Claims Objection"), dated January 22, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Third Omnibus Claims Objection is set for hearing on February 25, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR ADMINISTRATIVE CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON FEBRUARY 18, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Third Omnibus Claims Objection identifies 11 different categories of objections. The category of administrative claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Administrative Claims identified as having a Basis For Objection of "Severance Claims" filed by claimants asserting liabilities for severance payments for which the Reorganized Debtors are not liable.

Administrative Claims identified as having a Basis For Objection of "Books And Records Claims" asserting liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business.

Administrative Claims identified as having a Basis For Objection of "Duplicative Claims" are duplicative of other Administrative Claims.

Administrative Claims identified as having a Basis for Objection of "Equity Interests" are claims filed by a holder of Delphi common stock solely on account of their stock holdings.

Administrative Claims identified as having a Basis For Objection of "Prepetition Claims" are claims that arose prior to the date upon which the Reorganized Debtors filed voluntary petitions for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

Administrative Claims identified as having a Basis For Objection of "Insufficiently Documented Claim" are claims that did not contain sufficient documentation in support of the Administrative Claim asserted, making it impossible for the Reorganized Debtors meaningfully to review the asserted Administrative Claim.

Administrative Claims identified as having a Basis For Objection of "Pension, Benefit, And OPEB Claims" are those Administrative Claims for which the Reorganized Debtors are not liable.

The Administrative Claim identified as having a Basis For Objection of "Workers Compensation Claim" was filed by an individual employee for workers' compensation benefits that are not owing pursuant to the Reorganized Debtors' books and records.

Administrative Claims identified as having a Basis For Objection of "Transferred Workers' Compensation Claims" were filed by individual current or former employees for workers' compensation benefits that assert liabilities that have been assumed, pursuant to that certain Master Disposition Agreement, dated as of July 30, 2009 (as amended), among Delphi Corporation, GM Components, General Motors Company, Motors Liquidation Company, DIP Holdco 3, LLC, and certain other sellers and buyers, by the GM Buyers (as defined in the Master Disposition Agreement).

Administrative Claims identified as having a Basis For Objection of "Modified Severance Claims" filed by former employees of the Debtors asserting liabilities for severance payments arising from employment agreements with the Debtors. The amounts asserted in such Administrative Claims are overstated. The Reorganized Debtors propose to modify and allow each such Administrative Claim so that the modified and allowed

amounts and class and the Debtor against which each such Claim is asserted matches the Reorganized Debtors' books and records. The allowed amounts of each such Administrative Claim will be distributed pursuant to the terms of the employment agreement giving rise to such Administrative Claim.

Administrative Claims identified as having a Basis For Objection of "Allowed Severance Claims" filed by former employees of the Debtors asserting liabilities for severance payments arising from employment agreements with the Debtors. The amounts asserted in such Administrative Claims match the Reorganized Debtors' books and records. The allowed amounts of each such Administrative Claim will be distributed pursuant to the terms of the employment agreement giving rise to such Administrative Claim.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

If you wish to view the complete exhibits to the Forty-Third Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Third Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of an Administrative Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), AND THE ORDER PURSUANT TO 11 U.S.C. §§ 105(a) AND 503(b) AUTHORIZING DEBTORS TO APPLY CLAIMS OBJECTION PROCEDURES TO ADDRESS CONTESTED ADMINISTRATIVE EXPENSE CLAIMS, ENTERED OCTOBER 22, 2009 (THE "ADMINISTRATIVE CLAIMS PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF ADMINISTRATIVE EXPENSE THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF BOTH THE CLAIMS OBJECTION PROCEDURES ORDER AND THE ADMINISTRATIVE CLAIMS PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THOSE ORDERS BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the Administrative Claim amount asserted is unliquidated.

on February 18, 2010. Your Response, if any, to the Forty-Third Omnibus Claims Objection should (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Administrative Claim, (iii) a concise statement setting forth the reasons why the Administrative Claim should not be disallowed and expunged, modified, or allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of administrative expense previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Administrative Claim, (v) to the extent that the Administrative Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Administrative Claim upon liquidation of the Administrative Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Administrative Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the February 25, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order and the Administrative Claims Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on February 25, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF ADMINISTRATIVE EXPENSE LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED ADMINISTRATIVE CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER AND THE ADMINISTRATIVE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH ADMINISTRATIVE CLAIM UPON LIQUIDATION OF THE ADMINISTRATIVE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. **IF NO RESPONSES TO THE FORTY-THIRD**

OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining an Administrative Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
January 22, 2010

Exhibit O

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
:
In re : Chapter 11
:
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors and in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of administrative expense in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of administrative expense, the Reorganized Debtors have determined that one or more of your claims for an administrative expense under section 503(b)(1) of the Bankruptcy Code (each, an "Administrative Claim") identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (the "Forty-Third Omnibus Claims Objection"), dated January 22, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Third Omnibus Claims Objection is set for hearing on February 25, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR ADMINISTRATIVE CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON FEBRUARY 18, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Third Omnibus Claims Objection identifies 11 different categories of objections. The category of administrative claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Administrative Claims identified as having a Basis For Objection of "Severance Claims" filed by claimants asserting liabilities for severance payments for which the Reorganized Debtors are not liable.

Administrative Claims identified as having a Basis For Objection of "Books And Records Claims" asserting liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business.

Administrative Claims identified as having a Basis For Objection of "Duplicative Claims" are duplicative of other Administrative Claims.

Administrative Claims identified as having a Basis for Objection of "Equity Interests" are claims filed by a holder of Delphi common stock solely on account of their stock holdings.

Administrative Claims identified as having a Basis For Objection of "Prepetition Claims" are claims that arose prior to the date upon which the Reorganized Debtors filed voluntary petitions for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

Administrative Claims identified as having a Basis For Objection of "Insufficiently Documented Claim" are claims that did not contain sufficient documentation in support of the Administrative Claim asserted, making it impossible for the Reorganized Debtors meaningfully to review the asserted Administrative Claim.

Administrative Claims identified as having a Basis For Objection of "Pension, Benefit, And OPEB Claims" are those Administrative Claims for which the Reorganized Debtors are not liable.

The Administrative Claim identified as having a Basis For Objection of "Workers Compensation Claim" was filed by an individual employee for workers' compensation benefits that are not owing pursuant to the Reorganized Debtors' books and records.

Administrative Claims identified as having a Basis For Objection of "Transferred Workers' Compensation Claims" were filed by individual current or former employees for workers' compensation benefits that assert liabilities that have been assumed, pursuant to that certain Master Disposition Agreement, dated as of July 30, 2009 (as amended), among Delphi Corporation, GM Components, General Motors Company, Motors Liquidation Company, DIP Holdco 3, LLC, and certain other sellers and buyers, by the GM Buyers (as defined in the Master Disposition Agreement).

Administrative Claims identified as having a Basis For Objection of "Modified Severance Claims" filed by former employees of the Debtors asserting liabilities for severance payments arising from employment agreements with the Debtors. The amounts asserted in such Administrative Claims are overstated. The Reorganized Debtors propose to modify and allow each such Administrative Claim so that the modified and allowed

amounts and class and the Debtor against which each such Claim is asserted matches the Reorganized Debtors' books and records. The allowed amounts of each such Administrative Claim will be distributed pursuant to the terms of the employment agreement giving rise to such Administrative Claim.

Administrative Claims identified as having a Basis For Objection of "Allowed Severance Claims" filed by former employees of the Debtors asserting liabilities for severance payments arising from employment agreements with the Debtors. The amounts asserted in such Administrative Claims match the Reorganized Debtors' books and records. The allowed amounts of each such Administrative Claim will be distributed pursuant to the terms of the employment agreement giving rise to such Administrative Claim.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature

If you wish to view the complete exhibits to the Forty-Third Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Third Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of an Administrative Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), AND THE ORDER PURSUANT TO 11 U.S.C. §§ 105(a) AND 503(b) AUTHORIZING DEBTORS TO APPLY CLAIMS OBJECTION PROCEDURES TO ADDRESS CONTESTED ADMINISTRATIVE EXPENSE CLAIMS, ENTERED OCTOBER 22, 2009 (THE "ADMINISTRATIVE CLAIMS PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF ADMINISTRATIVE EXPENSE THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF BOTH THE CLAIMS OBJECTION

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PROCEDURES ORDER AND THE ADMINISTRATIVE CLAIMS PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THOSE ORDERS BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on February 18, 2010. Your Response, if any, to the Forty-Third Omnibus Claims Objection should (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Administrative Claim, (iii) a concise statement setting forth the reasons why the Administrative Claim should not be disallowed and expunged, modified, or allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of administrative expense previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Administrative Claim, (v) to the extent that the Administrative Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Administrative Claim upon liquidation of the Administrative Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Administrative Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the February 25, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order and the Administrative Claims Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on February 25, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF ADMINISTRATIVE EXPENSE LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED ADMINISTRATIVE CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER AND THE ADMINISTRATIVE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE

WOULD BE THE ALLOWABLE AMOUNT OF SUCH ADMINISTRATIVE CLAIM UPON LIQUIDATION OF THE ADMINISTRATIVE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining an Administrative Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
January 22, 2010